

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
---	---------------------------------	---	---------------------------------	--

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	12,540,548	12,781,000	-	13,198,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	29,155	39,634		21,725
1320 Tuition from Other LEAs Within the State	496,005	-		
1330 Tuition From Other LEAs Outside the State	77,924	80,000		80,000
1410 Transportation Fees From Pupils or Parents	119,250	109,000		109,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	393,903	600,000		600,000
1700 Student Activities				
1900 Other Revenues From Local Sources	1,154,055	1,160,701		1,505,227
1910 Rentals	4,763	195		
1920 Contributions and Donations from Private Sources/Foundation	10,787	9,000		9,000
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments		700,000		70,000
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	9,953			
TOTAL REVENUES FROM LOCAL SOURCES	14,836,343	15,479,530	-	15,592,952

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	19,649,218	20,669,377		22,152,753
3015 Necessary Existent Small Schools				
3020 Professional Staff	2,338,218	2,374,825		2,501,977
3025 Administrative Costs	54,550	57,000		60,425
Restricted Basic Programs				
3105 Special Education -- Add-On	4,155,972	4,358,797		3,637,350
3110 Special Education -- Self-Contained	1,241,465	918,231		1,076,452
3120 Extended Year Program -- Severely Disabled	39,169	40,750		44,802
3125 Special Education -- State Programs	70,803	72,767		-
3155 Applied Technology -- Add-On	1,415,700	1,738,708		1,903,674
3160 Applied Technology -- Set-Aside	71,429	54,432		50,963
3230 Class Size Reduction (State Funds)	1,721,441	1,791,227		1,829,611
TOTAL BASIC SCHOOL PROGRAM GENERATED	30,757,965	32,076,114	-	33,258,007
Other Minimum School Programs				
3211 Gifted and Talented	49,330	49,394		50,809
3212 Advanced Placement	48,537	20,097		20,097
3213 Concurrent Enrollment	113,909	152,420		211,616
3215 At-Risk -- Regular Program	170,542	182,694		185,490
3218 At-Risk -- Homeless and Minority	55,340	56,908		56,908
3219 At-Risk -- MESA	27,201	20,000		20,000
3220 At-Risk -- Gang Prevention	70,000	68,000		68,000
3221 At-Risk -- Youth-in-Custody	1,352,878	1,316,500		1,350,000
3255 Quality Teaching Block Grant	1,621,312	1,654,120		1,675,634
3260 Local Discretionary Block Grant	571,425	554,117		531,814
3270 Interventions for Student Success Block Grant	567,335	511,551		529,372
3405 Social Security and Retirement	7,168,539	7,134,738		7,638,904
3415 Pupil Transportation	1,185,681	1,296,683		1,355,000
3423 Out-of-State Tuition				
3466 Highly Impacted Schools	364,699	276,901		276,901
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	258,457	373,163		387,651
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	432,851			
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	44,816,001	45,743,400	-	47,616,203
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *	44,816,001	45,743,400	-	47,616,203
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	548,657	3,164		2
3710 Driver Education (Behind-the-Wheel)	100,890	98,430		104,765
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	638,467	626,590		762,453
3900 Revenues From Other State Agencies	27,298	20,500		21,500
TOTAL REVENUES FROM STATE SOURCES	46,131,313	46,492,084	-	48,504,923

* 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 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal	298,230			
4200 Unrestricted Federal Revenue Through State	479,504			
4300 Restricted Revenue Direct From Federal		23,353		
4500 Restricted Federal Through State	3,320	16,858		150
4520 Programs for the Disabled (IDEA)	1,702,545	2,751,193		3,321,239
4530 Applied Technology Education	257,917	281,777		273,820
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies		190,140		156,949
4800 No Child Left Behind (NCLB)	3,674,098	5,070,064		5,000,192
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	6,415,614	8,333,385	-	8,752,350
TOTAL REVENUES, 10 GENERAL FUND	67,383,270	70,304,999	-	72,850,225

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
-------------------------------------	---------------------------	-------------------------------------	---------------------------	--

EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	28,472,054	30,547,442		30,521,613
132 Salaries - Substitute Teachers	6,398			
161 Salaries - Teacher Aides and Paraprofessionals	5,642,328	5,079,974		5,152,429
100 Salaries - All Other	269,041	117,424		197,652
Total Salaries (100)	34,389,821	35,744,840	-	35,871,694
210 Retirement	4,716,836	4,777,995		5,035,567
220 Social Security	2,579,290	2,661,328		2,696,734
240 Insurance (Health/Dental/Life)	4,723,301	5,557,814		6,423,895
200 Other Benefits	170,678	452,255		663,537
Total Benefits (200)	12,190,105	13,449,392	-	14,819,733
300 Purchased Professional and Technical Services	992,856	1,185,932		966,062
400 Purchased Property Services	56,802	40,902		72,044
500 Other Purchased Services	309,649	424,057		377,219
561 Tuition to Other School Districts Within the State	70,852	86,900		81,673
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)	380,501	510,957	-	458,892
600 Supplies	1,871,969	2,662,864		2,463,848
641 Textbooks	36,201	27,203		51,923
Total Supplies (600)	1,908,170	2,690,067	-	2,515,771
700 Property (Instructional Equipment)	792,280	929,453		936,547
800 Other Objects	(483,178)	(177,988)		(420,512)
810 Dues and Fees	1,134	909		909
Total Other Objects (800)	(482,044)	(177,079)	-	(419,603)
TOTAL INSTRUCTION (1000)	50,228,491	54,374,464	-	55,221,140
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	249,893	282,028		283,014
142 Salaries - Guidance Personnel	752,260	759,010		743,988
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	928,266	834,275		880,795
152 Salaries - Secretarial and Clerical	148,686	135,723		139,170
100 Salaries - All Other	66,872	14,146		76,383
Total Salaries (100)	2,145,977	2,025,182	-	2,123,350
210 Retirement	304,943	288,761		305,825
220 Social Security	160,434	154,767		160,143
240 Insurance (Health/Dental/Life)	268,448	343,401		379,436
200 Other Benefits	21,116	19,706		20,193
Total Benefits (200)	754,941	806,635	-	865,597
300 Purchased Professional and Technical Services	159,497	168,666		153,513
400 Purchased Property Services				
500 Other Purchased Services	11,367	9,901		8,967
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	11,367	9,901	-	8,967
600 Supplies	30,491	28,450		23,840
700 Property	975	1,901		1,901
800 Other Objects		4,427		4,427
810 Dues and Fees	7,867			
Total Other Objects (800)	7,867	4,427	-	4,427
TOTAL STUDENTS (2100)	3,111,115	3,045,162	-	3,181,595

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	70,474	161,449		171,678
133 Salaries - Sabbatical Leave	64,110			
145 Salaries - Media Personnel - Certificated	764,359	737,399		771,188
152 Salaries - Secretarial and Clerical	182,413	197,335		348,728
162 Salaries - Media Personnel - Noncertificated.	106,291	64,876		66,830
100 Salaries - All Other	14,067	14,823		16,178
Total Salaries (100)	1,201,714	1,175,882	-	1,374,602
210 Retirement	176,858	176,219		188,196
220 Social Security	90,360	93,302		98,414
240 Insurance (Health/Dental/Life)	122,168	161,589		191,017
200 Other Benefits	12,009	12,165		12,895
Total Benefits (200)	401,395	443,275	-	490,522
300 Purchased Professional and Technical Services	4,269	38,495		37,000
400 Purchased Property Services	38,081	55,500		55,800
500 Other Purchased Services	56,692	67,367		59,930
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	56,692	67,367	-	59,930
600 Supplies	114,661	111,871		114,013
644 Library Books	42,637	42,556		61,887
650 Periodicals	1,907	4,534		4,767
660 Audio Visual Materials	707	1,100		1,450
Total Supplies (600)	159,912	160,061	-	182,117
700 Property	14,692	10,000		7,000
800 Other Objects	12,171	5,862		6,289
810 Dues and Fees	8,822	8,650		8,650
Total Other Objects (800)	20,993	14,512	-	14,939
TOTAL INSTRUCTIONAL STAFF (2200)	1,897,748	1,965,092	-	2,221,910
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	217,508	225,497		232,291
115 Salaries - Supervisors and Directors	161,188	270,618		278,771
152 Salaries - Secretarial and Clerical	121,229	319,753		353,856
100 Salaries - All Other	11,703	11,569		11,627
Total Salaries (100)	511,628	827,437	-	876,545
210 Retirement	82,621	130,213		136,191
220 Social Security	38,494	63,110		66,552
240 Insurance (Health/Dental/Life)	62,138	136,117		157,483
200 Other Benefits	5,109	8,103		8,551
Total Benefits (200)	188,362	337,543	-	368,777
300 Purchased Professional and Technical Services	84,952	92,780		123,280
400 Purchased Property Services	260	200		1,200
500 Other Purchased Services	9,560	25,125		26,125
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	9,560	25,125	-	26,125
600 Supplies	38,883	64,260		99,600
700 Property		2,500		2,500
800 Other Objects	5,266	5,283		7,283
810 Dues and Fees	16,665	6,840		10,840
Total Other Objects (800)	21,931	12,123	-	18,123
TOTAL DISTRICT ADMINISTRATION (2300)	855,576	1,361,968	-	1,516,150

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	1,974,097	1,848,422		2,047,060
152 Salaries - Secretarial and Clerical	1,183,017	1,191,500		1,079,119
100 Salaries - All Other	31,514	26,671		29,449
Total Salaries (100)	3,188,628	3,066,593	-	3,155,628
210 Retirement	482,303	388,765		422,799
220 Social Security	237,933	206,699		232,407
240 Insurance (Health/Dental/Life)	370,470	401,780		482,508
200 Other Benefits	31,375	25,872		29,165
Total Benefits (200)	1,122,081	1,023,116	-	1,166,879
300 Purchased Professional and Technical Services		400		
400 Purchased Property Services		15,300		23,000
500 Other Purchased Services	92	83,652		83,774
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	92	83,652	-	83,774
600 Supplies	255	611,080		583,453
700 Property		58,503		47,875
800 Other Objects				
810 Dues and Fees		6,065		8,280
Total Other Objects (800)	-	6,065	-	8,280
TOTAL SCHOOL ADMINISTRATION (2400)	4,311,056	4,864,709	-	5,068,889
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	1,216,254	435,947		482,581
210 Retirement	174,443	60,228		70,588
220 Social Security	91,366	31,999		35,366
240 Insurance (Health/Dental/Life)	163,067	60,626		77,363
200 Other Benefits	11,876	4,072		4,545
Total Benefits (200)	440,752	156,925	-	187,862
300 Purchased Professional and Technical Services	250,148	196,910		188,411
400 Purchased Property Services	40,144	2,500		2,500
500 Other Purchased Services	322,396	302,415		312,154
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	322,396	302,415	-	312,154
600 Supplies	264,266	42,597		43,936
700 Property	(3,813)	28,041		28,000
800 Other Objects	17,514	9,700		30,500
810 Dues and Fees	4,054	1,000		1,450
Total Other Objects (800)	21,568	10,700	-	31,950
TOTAL CENTRAL (2500)	2,551,715	1,176,035	-	1,277,394
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	1,294,569	835,570		687,012
100 Salaries - All Other				
Total Salaries (100)	1,294,569	835,570	-	687,012
210 Retirement	163,557	163,767		164,654
220 Social Security	97,547	108,235		106,339
240 Insurance (Health/Dental/Life)	163,594	7,563		27,622
200 Other Benefits	12,930	20,166		1,156
Total Benefits (200)	437,628	299,731	-	299,771
300 Purchased Professional and Technical Services	37,751	48,848		45,878
400 Purchased Property Services	142,027	184,691		186,682
500 Other Purchased Services	41,951	44,350		74,510
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	41,951	44,350	-	74,510
600 Supplies	65,962	63,460		68,110
700 Property				
800 Other Objects	(252,356)	(829,145)		(178,900)
810 Dues and Fees				
Total Other Objects (800)	(252,356)	(829,145)	-	(178,900)
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	1,767,532	647,505	-	1,183,063

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152 Salaries - Secretarial and Clerical	33,811	34,450		37,988
171 Salaries - Supervisors	53,099	54,305		55,941
172 Salaries - Bus Drivers	815,344	733,808		758,890
173 Salaries - Mechanics and Other Garage Employees	123,658	125,713		141,158
174 Salaries - Other (Trainers, etc.)	370			
Total Salaries (100)	1,026,282	948,276	-	993,977
210 Retirement	108,468	113,163		130,000
220 Social Security	76,610	75,565		82,000
240 Insurance (Health / Accident / Life)	142,608	151,394		176,746
200 Other Benefits	10,250	11,590		10,000
Total Benefits (200)	337,936	351,712	-	398,746
400 Purchased Property Services	32,773	52,901		80,500
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial	2,000	5,000		5,000
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	1,082	1,000		1,000
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance				
522 Liability Insurance				
530 Communications (Telephone and Other)		300		5,000
580 Travel / Per Diem	5,341	5,830		5,830
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	8,423	12,130	-	16,830
624 Motor Fuel	171,776	232,000		293,000
625 Natural Gas				
626 Electricity				
600 Other Supplies	165,331	170,235		194,968
Total Supplies (600)	337,107	402,235	-	487,968
730 Equipment				
732 School Buses				350,000
Total Property (700)	-	-	-	350,000
890 Miscellaneous Expenditures	3,176	19,067		13,000
891 Training	1,979			
Total Other Objects (800)	5,155	19,067	-	13,000
TOTAL STUDENT TRANSPORTATION (2700)	1,747,676	1,786,321	-	2,341,021

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
2900 OTHER SUPPORT SERVICES				
100 Salaries		431,286		424,886
210 Retirement		61,685		62,406
220 Social Security		33,113		32,344
240 Insurance (Health / Accident / Life)		52,143		58,485
200 Other Benefits		4,671		4,038
Total Benefits (200)	-	151,612	-	157,273
300 Purchased Professional and Technical Services		79,800.00		77,380.00
400 Purchased Property Services		32,580.00		32,500.00
500 Other Purchased Services	86.00	31,000.00		28,500.00
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	86.00	31,000.00	-	28,500.00
600 Supplies		165,173.00		109,733.00
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	86	891,451	-	830,272
TOTAL SUPPORT SERVICES (2000)	16,242,504	15,738,243	-	17,620,294
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	66,470,995	70,112,707	-	72,841,434

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	2,500			
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	21,171			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	23,671	-	-	-

ANNUAL FINANCIAL REPORT

38 Provo				
10 GENERAL FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	14,836,343	15,479,530	-	15,592,952
3000	Total State	46,131,313	46,492,084	-	48,504,923
4000	Total Federal	6,415,614	8,333,385	-	8,752,350
TOTAL REVENUES		67,383,270	70,304,999	-	72,850,225
EXPENDITURES BY OBJECT					
100	Salaries	44,974,873	45,491,013	-	45,990,275
200	Employee Benefits	15,873,200	17,019,941	-	18,755,160
300	Purchased Professional and Technical Services	1,529,473	1,811,831	-	1,591,524
400	Purchased Property Services	310,087	384,574	-	454,226
500	Other Purchased Services	831,068	1,086,897	-	1,069,682
600	Supplies	2,805,046	4,227,383	-	4,114,528
700	Property	804,134	1,030,398	-	1,373,823
800	Other Objects	(656,886)	(939,330)	-	(507,784)
TOTAL EXPENDITURES		66,470,995	70,112,707	-	72,841,434
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		912,275	192,292	-	8,791
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		23,671	-	-	-
NET CHANGE IN FUND BALANCE		935,946	192,292	-	8,791
FUND BALANCE - BEGINNING (From Prior Year)		2,276,250	3,212,196		
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		3,212,196	3,404,488	-	8,791

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

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
---	---------------------------------	---	---------------------------------	--

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	739,336	1,287,000	-	1,310,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	71,900	79,085		76,198
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	2,118	42,750		30,200
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	813,354	1,408,835	-	1,416,398
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	486,586	499,518		580,996
3209 Adult High School	310,591	225,152		243,055
3210 Adult Basic Skills				
3405 Social Security and Retirement	73,582	91,335		101,294
3900 Revenues from Other State Agencies	453,389	726,572		748,566
TOTAL REVENUES FROM STATE SOURCES	1,324,148	1,542,577	-	1,673,911
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	97,833	101,542		100,734
4580 Adult Education	27,239	27,483		27,483
4900 Other Revenues From Federal Sources	304,617			
TOTAL REVENUES FROM FEDERAL SOURCES	429,689	129,025	-	128,217
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,567,191	3,080,437	-	3,218,526

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
---	---------------------------	-------------------------------------	---------------------------	--

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	530,904	413,285		566,936
210 Retirement	60,347	40,475		65,450
220 Social Security	39,703	20,000		40,000
240 Insurance (Health/Dental/Life)	30,267	15,000		31,000
200 Other Benefits	5,238	2,000		6,000
Total Benefits (200)	135,555	77,475	-	142,450
300 Purchased Professional and Technical Services	17,280	15,270		18,070
400 Purchased Property Services	280,469	297,090		302,800
500 Other Purchased Services	4,255	2,500		2,960
600 Supplies	63,061	58,780		66,519
700 Property		17,050		17,050
800 Other Objects		298,000		-
810 Dues and Fees				
Total Other Objects (800)	-	298,000	-	-
TOTAL OTHER SERVICES (3200)	1,031,524	1,179,450	-	1,116,785
3300 COMMUNITY SERVICES				
100 Salaries	1,144,132	1,196,473		1,199,757
210 Retirement	121,261	163,858		147,772
220 Social Security	84,815	90,000		115,000
240 Insurance (Health/Dental/Life)	82,263	85,000		110,000
200 Other Benefits	11,281	15,000		20,000
Total Benefits (200)	299,620	353,858	-	392,772
300 Purchased Professional and Technical Services	51,618	25,500		25,500
400 Purchased Property Services	5,204	19,500		23,780
500 Other Purchased Services	29,834	42,686		44,886
600 Supplies	77,740	241,686		137,579
700 Property	13,023	12,282		12,282
800 Other Objects	139,089	39,944		34,263
810 Dues and Fees	197	200		200
Total Other Objects (800)	139,286	40,144	-	34,463
TOTAL COMMUNITY SERVICES (3300)	1,760,457	1,932,129	-	1,871,019
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,791,981	3,111,579	-	2,987,804

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	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	813,354	1,408,835	-	1,416,398
3000	Total State	1,324,148	1,542,577	-	1,673,911
4000	Total Federal	429,689	129,025	-	128,217
TOTAL REVENUES		2,567,191	3,080,437	-	3,218,526
EXPENDITURES BY OBJECT					
100	Salaries	1,675,036	1,609,758	-	1,766,693
200	Employee Benefits	435,175	431,333	-	535,222
300	Purchased Professional and Technical Services	68,898	40,770	-	43,570
400	Purchased Property Services	285,673	316,590	-	326,580
500	Other Purchased Services	34,089	45,186	-	47,846
600	Supplies	140,801	300,466	-	204,098
700	Property	13,023	29,332	-	29,332
800	Other Objects	139,286	338,144	-	34,463
TOTAL EXPENDITURES		2,791,981	3,111,579	-	2,987,804
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(224,790)	(31,142)	-	230,722
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		(224,790)	(31,142)	-	230,722
FUND BALANCE - BEGINNING (From Prior Year)		410,958	186,168		
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		186,168	155,026	-	230,722

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

ANNUAL FINANCIAL REPORT

38 Provo				
31 DEBT SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,871,385	4,037,000	-	4,919,000
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	3,871,385	4,037,000	-	4,919,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,871,385	4,037,000	-	4,919,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	1,877,182	1,645,000		1,933,000
840 Redemption of Principal	1,915,000	2,235,000		2,653,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	2,253			
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	3,794,435	3,880,000	0	4,586,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
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	3,871,385	4,037,000	-	4,919,000
3000 Total State	-	-	-	-
TOTAL REVENUES	3,871,385	4,037,000	-	4,919,000
EXPENDITURES BY OBJECT				
800 Other Objects	3,794,435	3,880,000	-	4,586,000
TOTAL EXPENDITURES	3,794,435	3,880,000	-	4,586,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	76,950	157,000	-	333,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	76,950	157,000	-	333,000
FUND BALANCE - BEGINNING (From Prior Year)	897,878	974,828		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	974,828	1,131,828	-	333,000

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,408,371	6,601,000	0	6,661,000
1500 Earnings on Investments		30,000		30,000
1900 Other Revenues From Local Sources	3,884	0		217,000
TOTAL REVENUES, LOCAL SOURCES	7,412,255	6,631,000	0	6,908,000
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	7,412,255	6,631,000	0	6,908,000

ANNUAL FINANCIAL REPORT

38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100	Salaries	5,745	607,000	575,000
210	Retirement	594	100,000	100,000
220	Social Security	437	50,000	50,000
240	Insurance (Health/Dental/Life)	0	50,000	50,000
200	Other Benefits	55		
	Total Benefits	1,086	200,000	0
300	Purchased Professional and Technical Services	73,790		
400	Purchased Property Services	19,125		
500	Other Purchased Services	85,183		
600	Supplies			
700	Property			
800	Other Objects	10,649		
810	Dues and Fees			
	Total Other Objects (800)	10,649	0	0
	TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	195,578	807,000	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600	Supplies	652,259	148,000	98,005
641	Textbooks	54,203	0	180,000
	Total Supplies (600)	706,462	148,000	278,005
730	Equipment	584,782	200,000	
	TOTAL INSTRUCTION (1000)	1,291,244	348,000	0
2000 SUPPORTING SERVICES (10% of Basic)				
600	Supplies	1,835	0	
730	Equipment			
	TOTAL SUPPORTING SERVICES (2000)	1,835	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600	Supplies	1,072	0	167,000
730	Equipment	973		
	TOTAL SUPPORTING SERVICES (2000)	2,045	0	167,000
2200 SUPPORTING SERVICES (10% of Basic)				
600	Supplies		0	
730	Equipment			
	TOTAL SUPPORTING SERVICES (2000)	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600	Supplies			
730	Equipment			
	TOTAL EXPENDITURES CENTRAL (2500)	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600	Supplies	1,781,621	2,208,830	1,160,495
730	Equipment		962,170	400,000
	TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	1,781,621	3,171,000	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600	Supplies			
730	Equipment			
732	School Buses			
	Total Property (700)	0	0	0
	TOTAL STUDENT TRANSPORTATION (2700)	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600	Supplies			
730	Equipment			
	TOTAL OTHER SUPPORT (2900)	0	0	0

ANNUAL FINANCIAL REPORT

38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling		0		0
710 School Sites				
720 Buildings	1,033,284	0		0
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment		0		
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	1,033,284	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	1,033,284	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest	155,209	195,000		132,000
840 Redemption of Principal	715,748	544,000		2,270,500
Total Other Objects (800)	870,957	739,000	0	2,402,500
TOTAL DEBT SERVICE (5000)	870,957	739,000	0	2,402,500
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	4,980,986	4,258,000	0	4,408,000
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	387,596	407,721		424,824
210 Retirement	43,530	45,865		58,223
220 Social Security	29,488	40,000		45,000
240 Insurance (Health/Dental/Life)	29,612	40,000		45,000
200 Other Benefits	3,875	10,000		10,000
Total Benefits (200)	106,505	135,865	0	158,223
300 Purchased Professional and Technical Services		71,735		3,726
400 Purchased Property Services		1,036,882		1,072,000
460 Construction and Remodeling	975,334			
Total Property (400)	975,334	1,036,882	0	1,072,000
500 Other Purchased Services	891			
600 Supplies - New Buildings	380,175	0		1,052,105
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	380,175	0	0	1,052,105
710 Land and Improvements				1,200,000
720 Buildings				7,787,725
731 Machinery		0		
732 School Buses				
733 Furniture and Fixtures	412,646	295,884		
734 Technology Equipment		400,000		
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	412,646	695,884	0	8,987,725
800 Other Objects		50,000		
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	50,000	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	2,263,147	2,398,087	0	11,698,603
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	7,439,711	7,463,087	0	16,881,603

ANNUAL FINANCIAL REPORT

38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
--	---------------------------------	---	---------------------------------	--

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				9,257,850
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds		92,000		
5300 Proceeds From Sale of Capital Assets	247,342	863,000		5,700,000
5500 Capital Lease Proceeds	568,817	400,000		
5900 Other Financing Sources (Uses) (Add Explanation)	6,734			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	822,893	1,355,000	-	14,957,850

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	7,412,255	6,631,000	-	6,908,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	7,412,255	6,631,000	-	6,908,000
EXPENDITURES BY OBJECT				
100 Salaries	393,341	1,014,721	-	999,824
200 Employee Benefits	107,591	335,865	-	358,223
300 Purchased Professional and Technical Services	73,790	71,735	-	3,726
400 Purchased Property Services	994,459	1,036,882	-	1,072,000
500 Other Purchased Services	86,074	-	-	-
600 Supplies	2,871,165	2,356,830	-	2,657,605
700 Property	2,031,685	1,858,054	-	9,387,725
800 Other Objects	881,606	789,000	-	2,402,500
TOTAL EXPENDITURES	7,439,711	7,463,087	-	16,881,603
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(27,456)	(832,087)	-	(9,973,603)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	822,893	1,355,000	-	14,957,850
NET CHANGE IN FUND BALANCE	795,437	522,913	-	4,984,247
FUND BALANCE - BEGINNING (From Prior Year)	4,232,125	5,027,561		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	5,027,562	5,550,474	-	4,984,247

Explanation (5900 and Adjustment to Beginning Fund Balance)

2005 Other financing sources is insurance proceeds.

38 Provo 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
--	---------------------------------	---	---------------------------------	--

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				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
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 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
---	---------------------------------	---	---------------------------------	--

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.

ANNUAL FINANCIAL REPORT

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
--	---------------------------	-------------------------------------	---------------------------	--

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	961,807	961,900		1,002,900
1620 Sales to Adults	85,662	85,700		85,700
1690 Other Revenues From Local Sources	33,994	25,100		27,500
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,081,463	1,072,700	0	1,116,100
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	457,994	385,000		385,000
TOTAL REVENUES, STATE SOURCES	457,994	385,000	0	385,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	293,328	284,000		284,000
4572 Lunch Reimbursement (Free and Reduced Meals)	1,564,379	1,518,000		1,525,000
4573 Special Milk Reimbursement	516	500		500
4574 Breakfast Reimbursement	383,109	353,000		355,000
4575 Child and Adult Care Food Program	61,595	59,000		59,000
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	394,541	254,000		238,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	2,697,468	2,468,500	0	2,461,500
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	4,236,925	3,926,200	0	3,962,600

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,572,274	1,481,163		1,567,493
210 Retirement	189,397	170,480		180,695
220 Social Security	119,405	112,633		118,515
240 Insurance (Health/Dental/Life)	174,830	203,803		248,421
200 Other Benefits	15,672	14,484		15,261
Total Benefits (200)	499,304	501,400	0	562,892
300 Purchased Professional and Technical Services	40,520	25,678		45,678
400 Purchased Property Services	31,076	62,800		74,800
500 Other Purchased Services	4,364	4,660		6,160
600 Non-Food Supplies	179,191	188,973		184,200
630 Food	1,221,584	1,284,650		1,329,500
Total Supplies (600)	1,400,775	1,473,623	0	1,513,700
700 Property	190,043	142,000		180,000
780 Depreciation - Enterprise Funds				
Total Property (700)	190,043	142,000	0	180,000
800 Other Objects	268,772	299,455		195,900
810 Dues and Fees	420	600		600
Total Other Objects (800)	269,192	300,055	0	196,500
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	4,007,548	3,991,379	0	4,147,223

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	-	-	-	-

ANNUAL FINANCIAL REPORT

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
--	---------------------------	-------------------------------------	---------------------------	--

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,081,463	1,072,700	-	1,116,100
3000 Total State	457,994	385,000	-	385,000
4000 Total Federal	2,697,468	2,468,500	-	2,461,500
TOTAL REVENUES	4,236,925	3,926,200	-	3,962,600
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,572,274	1,481,163	-	1,567,493
200 Employee Benefits	499,304	501,400	-	562,892
300 Purchased Professional and Technical Services	40,520	25,678	-	45,678
400 Purchased Property Services	31,076	62,800	-	74,800
500 Other Purchased Services	4,364	4,660	-	6,160
600 Supplies	1,400,775	1,473,623	-	1,513,700
700 Property	190,043	142,000	-	180,000
800 Other Objects	269,192	300,055	-	196,500
TOTAL EXPENSES/EXPENDITURES	4,007,548	3,991,379	-	4,147,223
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	229,377	(65,179)	-	(184,623)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	229,377	(65,179)	-	(184,623)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	896,264	896,264		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	1,125,641	831,085	-	(184,623)

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
---	---------------------------	-------------------------------------	---------------------------	--

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	1,915			
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	3,076			15,000
1910 Rentals				
1920 Contributions and Donations From Private Sources	169,023	280,000		300,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	174,014	280,000	0	315,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	7,748	7,611		7,611
3900 Revenues From Other State Agencies	1,175,683	1,153,200		1,153,200
TOTAL REVENUES, STATE SOURCES	1,183,431	1,160,811	0	1,160,811
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal	2,453,587	969,653		36,717
4400 Restricted Revenue Through State	64,704	280,603		280,274
TOTAL REVENUES, FEDERAL SOURCES	2,518,291	1,250,256	0	316,991
TOTAL REVENUES, OTHER FUNDS	3,875,736	2,691,067	0	1,792,802

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
---	---------------------------	-------------------------------------	---------------------------	--

EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries	1,413,914	1,162,927	733,902
210	Retirement	137,925	108,461	88,759
220	Social Security	109,673	91,801	57,453
240	Insurance (Health/Dental/Life)	57,621	91,847	90,683
200	Other Benefits	14,488	11,391	6,902
	Total Benefits (200)	319,707	303,500	0
300	Purchased Professional and Technical Services	251,730	209,330	279,013
400	Purchased Property Services	125	23,507	
500	Other Purchased Services	210,253	124,379	14,903
600	Supplies	226,166	100,000	88,991
700	Property	22,482	50,589	
780	Depreciation-Enterprise Funds			
	Total Property (700)	22,482	50,589	0
800	Other Objects	179,727	379,254	131,253
810	Dues and Fees			
	Total Other Objects (800)	179,727	379,254	0
	TOTAL INSTRUCTION (1000)	2,624,104	2,353,486	0
2000 SUPPORT SERVICES				
100	Salaries	35,667	154,115	154,119
210	Retirement	5,083	17,923	17,999
220	Social Security	2,683	11,483	11,426
240	Insurance (Health/Dental/Life)	5,909	31,015	32,421
200	Other Benefits	357	1,146	1,138
	Total Benefits (200)	14,032	61,567	0
300	Purchased Professional and Technical Services	5,387		
400	Purchased Property Services			
500	Other Purchased Services	191		200
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL SUPPORT SERVICES (2000)	55,277	215,682	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries	725,553	33,534	33,920
210	Retirement	106,303	3,629	4,152
220	Social Security	59,689	2,898	2,581
240	Insurance (Health/Dental/Life)	78,207	1,000	926
200	Other Benefits	7,736	335	337
	Total Benefits (200)	251,935	7,862	0
300	Purchased Professional and Technical Services	67,892		
400	Purchased Property Services			
500	Other Purchased Services	2,075		
600	Supplies	7,347	503	
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects	117,297		
810	Dues and Fees	305		
	Total Other Objects (800)	117,602	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	1,172,404	41,899	0
	TOTAL EXPENDITURES, OTHER FUNDS	3,851,785	2,611,067	0

ANNUAL FINANCIAL REPORT

38 Provo				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2005	BUDGET	FY 2006	BUDGET
		FY 2006		FY 2007

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	174,014	280,000	-	315,000
3000 Total State	1,183,431	1,160,811	-	1,160,811
4000 Total Federal	2,518,291	1,250,256	-	316,991
TOTAL REVENUES	3,875,736	2,691,067	-	1,792,802
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	2,175,134	1,350,576	-	921,941
200 Employee Benefits	585,674	372,929	-	314,777
300 Purchased Professional and Technical Services	325,009	209,330	-	279,013
400 Purchased Property Services	125	23,507	-	-
500 Other Purchased Services	212,519	124,379	-	15,103
600 Supplies	233,513	100,503	-	88,991
700 Property	22,482	50,589	-	-
800 Other Objects	297,329	379,254	-	131,253
TOTAL EXPENSES / EXPENDITURES	3,851,785	2,611,067	-	1,751,078
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	23,951	80,000	-	41,724
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	23,951	80,000	-	41,724
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	260,377	284,328		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	284,328	364,328	-	41,724

Explanationl (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo SUMMARY - ALL FUNDS	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
REVENUES BY SOURCE				
1000 Total Local	28,188,814	28,909,065	-	30,267,450
3000 Total State	49,096,886	49,580,472	-	51,724,645
4000 Total Federal	12,061,062	12,181,166	-	11,659,058
TOTAL REVENUES	89,346,762	90,670,703	-	93,651,153
EXPENDITURES BY OBJECT				
100 Salaries	50,790,658	50,947,231	-	51,246,226
200 Employee Benefits	17,500,944	18,661,468	-	20,526,274
300 Purchased Professional and Technical Services	2,037,690	2,159,344	-	1,963,511
400 Purchased Property Services	1,621,420	1,824,353	-	1,927,606
500 Other Purchased Services	1,168,114	1,261,122	-	1,138,791
600 Supplies	7,451,300	8,458,805	-	8,578,922
700 Property	3,061,367	3,110,373	-	10,970,880
800 Other Objects	4,724,962	4,747,123	-	6,842,932
TOTAL EXPENDITURES	88,356,455	91,169,819	-	103,195,142
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	990,307	(499,116)	-	(9,543,989)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	846,564	1,355,000	-	14,957,850
NET CHANGE IN FUND BALANCE	1,836,871	855,884	-	5,413,861
FUND BALANCE - BEGINNING (From Prior Year)	8,973,852	10,581,345	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	10,810,723	11,437,229	-	5,413,861

EOF

ANNUAL FINANCIAL REPORT

38 Provo

Detail Schedule of Property Tax

	2004-2005		2005-2006			2006-2007	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001800	6,469,341	.001720	5,759,000		.001593	5,488,000
Voted Leeway (53A-17a-133)	.000903	3,245,452	.000860	2,879,000		.001034	3,563,000
Board Leeway (53A-17a-134) (Class Size Reduction)	.000269	994,178	.000400	1,610,000		.000400	1,638,000
Board Leeway (53A-17a-151) (Reading Program)	.000000		.000000			.000000	0
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000112	425,902	.000120	402,000		.000120	413,000
Tort Liability (63-30-27)	.000048	181,759	.000075	251,000		.000075	258,000
Redemptions - Basic Levy				426,000			379,000
Redemptions - Voted Leeway				213,000			246,000
Redemptions - Special Transportation				30,000			29,000
Redemptions - Tort Liability				19,000			18,000
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		1,151,866		739,000			658,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		50,499		52,000			50,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		21,551		32,000			31,000
Vehicle Fees in Lieu of Tax - Voted Leeway				369,000			427,000
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003132	12,540,548	.003175	12,781,000	0	.003222	13,198,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000196	660,965	.000320	1,071,000		.000320	1,102,000
Vehicle Fees in Lieu of Tax (59-2-405)		78,371		137,000			132,000
Tax Sales and Redemptions & Other	xxx		xxx	79,000		xxx	76,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000196	739,336	.000320	1,287,000	0	.000320	1,310,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000999	3,461,018	.001003	3,358,000		.001201	4,137,000
Vehicle Fees in Lieu of Tax (59-2-405)		410,367		431,000			496,000
Tax Sales and Redemptions & Other	xxx		xxx	248,000		xxx	286,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000999	3,871,385	.001003	4,037,000	0	.001201	4,919,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000633	2,198,433	.000568	1,971,000		.000550	1,895,000
10% of Basic (53A-17a-145)	.001274	4,424,651	.001058	3,530,000		.001076	3,707,000
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		785,287		236,000			256,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic				462,000			445,000
Tax Sales and Redemptions Cap Foundation	xxx		xxx	136,000		xxx	131,000
Tax Sales and Redemptions 10% of Basic				266,000			227,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001907	7,408,371	.001626	6,601,000	0	.001626	6,661,000

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006234	24,559,640	.006124	24,706,000	0	.006369	26,088,000
---------------------------	----------------	-------------------	----------------	-------------------	----------	----------------	-------------------

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 (FY2005):** The 2005 Actuals have been pre-loaded as well as the 2006 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2005 actual and fiscal year 2006 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. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column
- c. **Original Budget (FY2006):** 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 tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax 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
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

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 **November 30**.

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
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
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
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
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
Utah State Capitol Complex
East Office Building, Suite E310
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)