



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts and Charter Schools

For Fiscal Year Ending June 30, 2008

BUDGET 53A-19-101

Date of Hearing

Date of Adoption

ACTUAL 53A-3-404

Last Date Budget Amended by Board

38 Provo

Entity

Prepared by

Date

email address

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

Signature of Business Administrator:

Date

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

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

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

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT

38 Provo				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	11,348,019		-
8120	Investments	-		-
8131	Receivables - Other Local	142,624		-
8132	Receivables - Property Taxes	10,585,190		-
8133	Receivables - State	-		-
8134	Receivables - Federal	2,511,226		-
8135	Due from Other Funds	-		-
8140	Inventories	69,302		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		24,656,362		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	1,952,484		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	6,874,408		-
9550	Due to Other Funds	12,000		-
9561	Deferred Revenues - Other Local	34,740		-
9562	Deferred Revenues - Property Taxes	10,941,823		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	107,674		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		19,923,129		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	69,302		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	123,559		-
9847	Reserved for Tort Liability	67,598		-
9848	Reserved for Other	2,541,135		-
9851	Unreserved, Designated for Undistributed Reserve *	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	1,931,639		-
TOTAL FUND BALANCES		4,733,233		-
TOTAL LIABILITIES AND FUND BALANCES		24,656,362		-

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

ANNUAL FINANCIAL REPORT

38 Provo				
10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	13,473,519	13,636,622	-	15,459,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	37,701	14,275		14,275
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State	5,531	20,000		10,000
1410 Transportation Fees From Pupils or Parents	111,387	104,000		77,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	1,398,408	1,050,000		695,000
1700 Student Activities	40,349			
1900 Other Revenues From Local Sources	1,206,245	1,793,855		2,149,274
1910 Rentals	2,460			
1920 Contributions and Donations from Private Sources/Foundation		350,000		367,500
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	29,946	29,000		5,000
1960 Other Revenues from Other Local Governments	(380)	2,500		500
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	16,305,166	17,000,252	-	18,777,549

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	22,860,914	23,600,000		24,227,381
3015 Necessary Existent Small Schools				
3020 Professional Staff	2,368,849	2,476,825		2,538,345
3025 Administrative Costs	60,425	62,850		64,425
Restricted Basic Programs				
3105 Special Education -- Add-On	3,607,583	3,781,714		3,881,453
3110 Special Education -- Self-Contained	1,076,452	1,294,192		1,327,155
3120 Extended Year Program -- Severely Disabled	24,314	24,718		24,233
3125 Special Education -- State Programs	83,247	99,986		99,986
3155 Applied Technology -- Add-On	1,859,856	2,018,552		2,081,405
3160 Applied Technology -- Set-Aside	63,463	77,058		59,980
3230 Class Size Reduction (State Funds)	1,857,736	1,925,696		1,980,042
TOTAL BASIC SCHOOL PROGRAM GENERATED	33,862,839	35,361,591	-	36,284,405
Other Minimum School Programs				
3211 Gifted and Talented	51,075	52,462		56,352
3212 Advanced Placement	19,353	16,079		16,079
3213 Concurrent Enrollment	208,665	201,111		126,786
3215 At-Risk -- Regular Program	186,852	207,971		217,289
3218 At-Risk -- Homeless and Minority	61,922	76,706		61,922
3219 At-Risk -- MESA	10,582	12,000		21,352
3220 At-Risk -- Gang Prevention	68,000	62,000		62,000
3221 At-Risk -- Youth-in-Custody	1,288,446	1,343,502		1,344,022
3255 Quality Teaching Block Grant	1,693,694	1,858,301		1,936,494
3260 Local Discretionary Block Grant	534,375	515,050		523,466
3270 Interventions for Student Success Block Grant	520,553	557,506		590,639
3405 Social Security and Retirement	7,670,038	7,977,754		8,176,286
3415 Pupil Transportation	1,355,023	1,550,187		1,539,943
3423 Out-of-State Tuition				
3466 Highly Impacted Schools	276,901	276,901		276,901
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	476,112	640,360		640,360
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	338,650	437,395		424,414
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	48,623,080	51,146,876	-	52,298,710
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *	48,623,080	51,146,876	-	52,298,710
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	74,180	1,974,712		1,747,481
3710 Driver Education (Behind-the-Wheel)	86,635	135,765		135,765
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	515,991	3,729,564		4,575,853
3900 Revenues From Other State Agencies	13,832	33,025		25,000
TOTAL REVENUES FROM STATE SOURCES	49,313,718	57,019,942	-	58,782,809

* 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 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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		40,191		31,745
4500 Restricted Federal Through State	5,877	124,854		117,392
4520 Programs for the Disabled (IDEA)	3,292,996	2,517,063		2,517,063
4530 Applied Technology Education	293,041	298,896		334,737
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	564,594	711,936		699,369
4800 No Child Left Behind (NCLB)	4,444,460	4,995,239		4,406,094
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	8,600,968	8,688,179	-	8,106,400
TOTAL REVENUES, 10 GENERAL FUND	74,219,852	82,708,373	-	85,666,758

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	29,998,858	34,797,298		37,270,776
132 Salaries - Substitute Teachers	1,099			
161 Salaries - Teacher Aides and Paraprofessionals	4,772,065	5,430,549		5,302,776
100 Salaries - All Other	238,965	415,558		356,459
Total Salaries (100)	35,010,987	40,643,405	-	42,930,011
210 Retirement	4,950,529	5,933,228		6,249,579
220 Social Security	2,558,757	3,159,623		3,311,070
240 Insurance (Health/Dental/Life)	4,653,295	5,561,638		6,074,450
200 Other Benefits	6,000,296	2,404,750		1,144,071
Total Benefits (200)	18,162,877	17,059,239	-	16,779,170
300 Purchased Professional and Technical Services	987,458	1,245,079		1,282,225
400 Purchased Property Services	31,533	59,908		61,368
500 Other Purchased Services	437,446	511,387		440,841
561 Tuition to Other School Districts Within the State	82,109	58,890		27,656
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)	519,555	570,277	-	468,497
600 Supplies	2,487,920	2,769,819		2,903,334
641 Textbooks	84,406	97,509		84,639
Total Supplies (600)	2,572,326	2,867,328	-	2,987,973
700 Property (Instructional Equipment)	879,932	1,963,238		1,275,640
800 Other Objects	(373,503)	414,663		179,212
810 Dues and Fees	1,729	11,159		2,609
Total Other Objects (800)	(371,774)	425,822	-	181,821
TOTAL INSTRUCTION (1000)	57,792,894	64,834,296	-	65,966,705
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	316,011	307,889		315,869
142 Salaries - Guidance Personnel	795,419	855,901		917,435
143 Salaries - Health Services Personnel		11,178		11,088
144 Salaries - Psychological Personnel	875,964	601,518		618,835
152 Salaries - Secretarial and Clerical	163,137	148,522		157,487
100 Salaries - All Other	54,496	499,550		510,989
Total Salaries (100)	2,205,027	2,424,558	-	2,531,703
210 Retirement	325,590	354,720		366,297
220 Social Security	158,752	178,809		185,342
240 Insurance (Health/Dental/Life)	302,810	355,405		360,515
200 Other Benefits	21,263	23,226		24,489
Total Benefits (200)	808,415	912,160	-	936,643
300 Purchased Professional and Technical Services	153,637	176,884		176,884
400 Purchased Property Services				
500 Other Purchased Services	10,603	8,331		8,331
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	10,603	8,331	-	8,331
600 Supplies	24,551	49,900		49,900
700 Property				
800 Other Objects	6,309	6,658		6,658
810 Dues and Fees				
Total Other Objects (800)	6,309	6,658	-	6,658
TOTAL STUDENTS (2100)	3,208,542	3,578,491	-	3,710,119

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	191,235	16,384		18,566
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	586,527	302,053		305,633
152	Salaries - Secretarial and Clerical	297,331	380,897		383,352
162	Salaries - Media Personnel - Noncertificated.	156,281	306,189		323,192
100	Salaries - All Other	77,640	259,727		254,408
	Total Salaries (100)	1,309,014	1,265,250	-	1,285,151
210	Retirement	190,250	173,514		175,057
220	Social Security	95,281	95,278		97,149
240	Insurance (Health/Dental/Life)	128,070	105,571		103,985
200	Other Benefits	12,641	12,275		11,941
	Total Benefits (200)	426,242	386,638	-	388,132
300	Purchased Professional and Technical Services	42,922	250		10,000
400	Purchased Property Services	38,704	55,800		54,500
500	Other Purchased Services	62,391	22,476		55,725
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	62,391	22,476	-	55,725
600	Supplies	102,916	105,484		105,566
644	Library Books	54,292	55,408		29,401
650	Periodicals	1,952	6,156		2,047
660	Audio Visual Materials	1,221	1,521		71
	Total Supplies (600)	160,381	168,569	-	137,085
700	Property	4,394	7,000		
800	Other Objects	653	4,490		
810	Dues and Fees	8,734	200		8,750
	Total Other Objects (800)	9,387	4,690	-	8,750
TOTAL INSTRUCTIONAL STAFF (2200)		2,053,435	1,910,673	-	1,939,343
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	246,196	237,255		253,207
115	Salaries - Supervisors and Directors	297,622	332,692		372,518
152	Salaries - Secretarial and Clerical	341,644	172,692		181,644
100	Salaries - All Other	6,883	24,656		23,931
	Total Salaries (100)	892,345	767,295	-	831,300
210	Retirement	143,713	120,661		124,555
220	Social Security	63,173	56,952		63,537
240	Insurance (Health/Dental/Life)	134,418	107,464		113,744
200	Other Benefits	8,669	7,320		8,393
	Total Benefits (200)	349,973	292,397	-	310,229
300	Purchased Professional and Technical Services	113,694	103,780		73,780
400	Purchased Property Services	746	200		200
500	Other Purchased Services	31,744	26,925		62,061
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	31,744	26,925	-	62,061
600	Supplies	59,462	57,522		58,600
700	Property		2,500		
800	Other Objects	6,887	5,283		5,283
810	Dues and Fees	34,623	18,340		18,340
	Total Other Objects (800)	41,510	23,623	-	23,623
TOTAL DISTRICT ADMINISTRATION (2300)		1,489,474	1,274,242	-	1,359,793

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38 Provo 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	2,100,093	2,309,445		2,459,501
152 Salaries - Secretarial and Clerical	1,117,528	1,179,016		1,251,823
100 Salaries - All Other	51,400	30,799		32,081
Total Salaries (100)	3,269,021	3,519,260	-	3,743,405
210 Retirement	513,814	542,678		562,068
220 Social Security	238,016	265,713		274,705
240 Insurance (Health/Dental/Life)	356,284	386,132		391,143
200 Other Benefits	75,790	34,208		37,334
Total Benefits (200)	1,183,904	1,228,731	-	1,265,250
300 Purchased Professional and Technical Services	1,621			
400 Purchased Property Services				
500 Other Purchased Services	22,886	13,727		11,727
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	22,886	13,727	-	11,727
600 Supplies	2,533	1,125		1,125
700 Property				
800 Other Objects				
810 Dues and Fees	5,888	5,673		5,673
Total Other Objects (800)	5,888	5,673	-	5,673
TOTAL SCHOOL ADMINISTRATION (2400)	4,485,853	4,768,516	-	5,027,180
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	458,946	1,044,704		1,167,702
210 Retirement	74,676	180,014		195,165
220 Social Security	32,721	79,304		89,368
240 Insurance (Health/Dental/Life)	52,043	138,869		153,568
200 Other Benefits	4,538	10,155		11,522
Total Benefits (200)	163,978	408,342	-	449,623
300 Purchased Professional and Technical Services	121,072	359,951		339,801
400 Purchased Property Services	3,573	3,500		3,500
500 Other Purchased Services	268,997	303,730		342,363
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	268,997	303,730	-	342,363
600 Supplies	54,817	117,621		101,022
700 Property				
800 Other Objects	17,733	23,700		23,169
810 Dues and Fees	5,426	14,100		14,100
Total Other Objects (800)	23,159	37,800	-	37,269
TOTAL CENTRAL (2500)	1,094,542	2,275,648	-	2,441,280
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	792,760	770,499		896,500
100 Salaries - All Other	4,483	5,425		5,725
Total Salaries (100)	797,243	775,924	-	902,225
210 Retirement	94,703	111,101		118,341
220 Social Security	57,289	66,594		82,803
240 Insurance (Health/Dental/Life)	100,124	191,968		178,370
200 Other Benefits	7,904	(61,139)		(62,059)
Total Benefits (200)	260,020	308,524	-	317,455
300 Purchased Professional and Technical Services	70,851	47,878		43,200
400 Purchased Property Services	199,475	207,262		217,755
500 Other Purchased Services	103,970	120,891		121,421
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	103,970	120,891	-	121,421
600 Supplies	46,516	10,000		80,000
700 Property				
800 Other Objects	(142,442)	3,400		3,400
810 Dues and Fees				
Total Other Objects (800)	(142,442)	3,400	-	3,400
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	1,335,633	1,473,879	-	1,685,456

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38 Provo 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152 Salaries - Secretarial and Clerical	29,531	32,417		34,210
171 Salaries - Supervisors	56,903	57,188		60,351
172 Salaries - Bus Drivers	788,804	876,495		866,478
173 Salaries - Mechanics and Other Garage Employees	143,891	173,795		183,407
174 Salaries - Other (Trainers, etc.)	68			
Total Salaries (100)	1,019,197	1,139,895	-	1,144,446
210 Retirement	112,688	132,950		143,327
220 Social Security	74,135	87,202		94,057
240 Insurance (Health / Accident / Life)	119,256	149,292		157,570
200 Other Benefits	10,189	11,398		12,700
Total Benefits (200)	316,268	380,842	-	407,654
400 Purchased Property Services	61,610	62,500		63,500
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial	4,798	5,000		2,000
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	211	1,500		2,000
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance				
522 Liability Insurance				
530 Communications (Telephone and Other)	554	1,500		500
580 Travel / Per Diem	3,224	4,000		4,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	8,787	12,000	-	8,500
624 Motor Fuel	222,128	274,960		330,000
625 Natural Gas				
626 Electricity				
600 Other Supplies	206,043	185,411		182,500
Total Supplies (600)	428,171	460,371	-	512,500
730 Equipment				
732 School Buses	365,461	272,219		-
Total Property (700)	365,461	272,219	-	-
890 Miscellaneous Expenditures	3,280	5,500		3,000
891 Training	1,116	4,000		3,500
Total Other Objects (800)	4,396	9,500	-	6,500
TOTAL STUDENT TRANSPORTATION (2700)	2,203,890	2,337,327	-	2,143,100

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2900 OTHER SUPPORT SERVICES				
100 Salaries	422,247	547,813		602,353
210 Retirement	60,087	73,233		86,591
220 Social Security	30,838	43,129		48,859
240 Insurance (Health / Accident / Life)	52,441	79,364		92,163
200 Other Benefits	4,029	4,943		6,079
Total Benefits (200)	147,395	200,669	-	233,692
300 Purchased Professional and Technical Services	48,705	48,705		48,705
400 Purchased Property Services	23,324	25,430		25,430
500 Other Purchased Services	18,935	26,946		26,946
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	18,935	26,946	-	26,946
600 Supplies	219,654	209,531		209,531
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	880,260	1,059,094	-	1,146,657
TOTAL SUPPORT SERVICES (2000)	16,751,629	18,677,870	-	19,452,928
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	74,544,523	83,512,166	-	85,419,633

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	3,955	4,900		
5400 Loan Proceeds				
5500 Capital Lease Proceeds		1,148,344		
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	3,955	1,153,244	-	-

ANNUAL FINANCIAL REPORT

38 Provo				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	16,305,166	17,000,252	-	18,777,549
3000	Total State	49,313,718	57,019,942	-	58,782,809
4000	Total Federal	8,600,968	8,688,179	-	8,106,400
TOTAL REVENUES		74,219,852	82,708,373	-	85,666,758
EXPENDITURES BY OBJECT					
100	Salaries	45,384,027	52,128,104	-	55,138,296
200	Employee Benefits	21,819,072	21,177,542	-	21,087,848
300	Purchased Professional and Technical Services	1,539,960	1,982,527	-	1,974,595
400	Purchased Property Services	358,965	414,600	-	426,253
500	Other Purchased Services	1,047,868	1,105,303	-	1,105,571
600	Supplies	3,568,411	3,941,967	-	4,137,736
700	Property	1,249,787	2,244,957	-	1,275,640
800	Other Objects	(423,567)	517,166	-	273,694
TOTAL EXPENDITURES		74,544,523	83,512,166	-	85,419,633
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(324,671)	(803,793)	-	247,125
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		3,955	1,153,244	-	-
NET CHANGE IN FUND BALANCE		(320,716)	349,451	-	247,125
FUND BALANCE - BEGINNING (From Prior Year)		5,053,949	4,733,233		
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		4,733,233	5,082,684	-	247,125

Explanation (5900 and Adjustment to Beginning Fund Balance)				

38 Provo				
21 STUDENT ACTIVITY FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

38 Provo 21 STUDENT ACTIVITY FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1740	Student Fees		912,790	827,525
1750	School Vending		58,337	73,202
1800	Community Services Activities		910,405	801,590
1900	Other Revenues From Local Sources		2,327,253	2,329,241
1940	Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES		-	4,208,785	-
3000 REVENUES FROM STATE SOURCES				
3851	Teacher Supply			
3520	School Trust Land			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES		-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		-	4,208,785	-

EXPENDITURES

1000 INSTRUCTIONAL				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services		305,753	318,873
400	Purchased Property Services		86,885	67,196
500	Other Purchased Services		888,801	841,636
600	Supplies		1,899,207	1,807,152
700	Property		32,803	348,270
800	Other Objects		816,506	637,191
810	Dues and Fees			
Total Other Objects (800)		-	816,506	-
TOTAL OTHER SERVICES (1000)		-	4,029,955	-
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-

38 Provo 21 STUDENT ACTIVITY FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	-	4,029,955	-	4,020,318

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	-	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	-	4,208,785	-	4,031,558
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	4,208,785	-	4,031,558
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	305,753	-	318,873
400 Purchased Property Services	-	86,885	-	67,196
500 Other Purchased Services	-	888,801	-	841,636
600 Supplies	-	1,899,207	-	1,807,152
700 Property	-	32,803	-	348,270
800 Other Objects	-	816,506	-	637,191
TOTAL EXPENDITURES	-	4,029,955	-	4,020,318
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	178,830	-	11,240
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	178,830	-	11,240
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	178,830	-	11,240

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo				
23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	507,870		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	681,094		-
8133	Receivables - State	67,914		-
8134	Receivables - Federal	45,810		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,302,688		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	155,040		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	74,072		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	611,289		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		840,401		-
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	121,211		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	341,076		-

ANNUAL FINANCIAL REPORT

TOTAL FUND BALANCES	462,287	-
TOTAL LIABILITIES AND FUND BALANCES	1,302,688	-

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	1,337,715	1,301,145	-	1,304,000
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	86,323	77,198		56,198
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	10,555	444,533		513,311
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		1,434,593	1,822,876	-	1,873,509
3000 REVENUES FROM STATE SOURCES					
3115	Preschool-Handicapped	580,996	672,541		667,034
3209	Adult High School	253,055	195,958		271,083
3210	Adult Basic Skills				
3405	Social Security and Retirement	101,293	127,278		127,278
3900	Revenues from Other State Agencies	573,597	582,472		577,472
TOTAL REVENUES FROM STATE SOURCES		1,508,941	1,578,249	-	1,642,867
4000 REVENUES FROM FEDERAL SOURCES					
4522	Preschool	100,734	100,194		100,194
4580	Adult Education	25,808	96,498		96,498
4900	Other Revenues From Federal Sources	173,677	663,830		655,856
TOTAL REVENUES FROM FEDERAL SOURCES		300,219	860,522	-	852,548
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		3,243,753	4,261,647	-	4,368,924

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	546,776	597,845		612,720
210 Retirement	57,436	46,298		46,811
220 Social Security	40,130	32,286		32,719
240 Insurance (Health/Dental/Life)	34,757	12,513		12,944
200 Other Benefits	5,438	57,470		59,694
Total Benefits (200)	137,761	148,567	-	152,168
300 Purchased Professional and Technical Services	29,048	21,070		21,070
400 Purchased Property Services	429,313	292,415		567,715
500 Other Purchased Services	1,232	2,960		2,960
600 Supplies	85,156	74,569		74,569
700 Property	32,736	18,000		141,000
800 Other Objects	22	-		-
810 Dues and Fees		-		-
Total Other Objects (800)	22	-	-	-
TOTAL OTHER SERVICES (3200)	1,262,044	1,155,426	-	1,572,202
3300 COMMUNITY SERVICES				
100 Salaries	1,163,141	1,964,410		2,045,505
210 Retirement	137,777	263,880		267,506
220 Social Security	85,980	153,892		157,144
240 Insurance (Health/Dental/Life)	81,844	155,372		177,094
200 Other Benefits	11,500	20,314		20,895
Total Benefits (200)	317,101	593,458	-	622,639
300 Purchased Professional and Technical Services	46,514	63,594		53,626
400 Purchased Property Services	5,819	18,700		18,055
500 Other Purchased Services	33,845	42,260		43,052
600 Supplies	138,787	190,792		179,745
700 Property	18,627	13,442		26,250
800 Other Objects	46,306	43,401		49,276
810 Dues and Fees	210	860		1,010
Total Other Objects (800)	46,516	44,261	-	50,286
TOTAL COMMUNITY SERVICES (3300)	1,770,350	2,930,917	-	3,039,158
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	3,032,394	4,086,343	-	4,611,360

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 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,434,593	1,822,876	-	1,873,509
3000 Total State	1,508,941	1,578,249	-	1,642,867
4000 Total Federal	300,219	860,522	-	852,548
TOTAL REVENUES	3,243,753	4,261,647	-	4,368,924
EXPENDITURES BY OBJECT				
100 Salaries	1,709,917	2,562,255	-	2,658,225
200 Employee Benefits	454,862	742,025	-	774,807
300 Purchased Professional and Technical Services	75,562	84,664	-	74,696
400 Purchased Property Services	435,132	311,115	-	585,770
500 Other Purchased Services	35,077	45,220	-	46,012
600 Supplies	223,943	265,361	-	254,314
700 Property	51,363	31,442	-	167,250
800 Other Objects	46,538	44,261	-	50,286
TOTAL EXPENDITURES	3,032,394	4,086,343	-	4,611,360
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	211,359	175,304	-	(242,436)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	211,359	175,304	-	(242,436)
FUND BALANCE - BEGINNING (From Prior Year)	250,928	462,287		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	462,287	637,591	-	(242,436)

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

38 Provo				
31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	1,508,242		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	3,318,797		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		4,827,039		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	3,119,671		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		3,119,671		-
9800 FUND BALANCES				
9843	Reserved for Debt Service	1,707,368		-
9854	Designated for Other	-		-
9845	Reserved for Prepaid Expenditures	-		-
9849	Reserved for Construction Retention	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		1,707,368		-
TOTAL LIABILITIES AND FUND BALANCES		4,827,039		-

ANNUAL FINANCIAL REPORT

38 Provo				
31 DEBT SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,000,512	5,174,090	-	6,517,000
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	5,000,512	5,174,090	-	6,517,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	5,000,512	5,174,090	-	6,517,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	1,694,528	2,855,000		2,565,400
840 Redemption of Principal	2,819,000	3,075,000		3,850,000
845 Debt Issuance Costs on Refundings	155,417			
890 Miscellaneous Expenditures		150,000		10,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	4,668,945	6,080,000	0	6,425,400

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds	8,220,000			
5140 Payment to Refunded Bonds Escrow	(8,085,000)			
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	135,000	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	5,000,512	5,174,090	-	6,517,000
3000 Total State	-	-	-	-
TOTAL REVENUES	5,000,512	5,174,090	-	6,517,000
EXPENDITURES BY OBJECT				
800 Other Objects	4,668,945	6,080,000	-	6,425,400
TOTAL EXPENDITURES	4,668,945	6,080,000	-	6,425,400
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	331,567	(905,910)	-	91,600
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	135,000	-	-	-
NET CHANGE IN FUND BALANCE	466,567	(905,910)	-	91,600
FUND BALANCE - BEGINNING (From Prior Year)	1,240,802	1,707,369		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,707,369	801,459	-	91,600

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

38 Provo				
32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	34,453,008		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	6,104,919		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	-		-
TOTAL ASSETS		40,557,927		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	2,580,224		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	24,648		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	5,705,632		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		8,310,503		-
9800 FUND BALANCES				
9844	Reserved for Commitments	20,983,060		-
9854	Unreserved, Designated for Other	-		-
9855	Unreserved, Designated for Building Reserve	11,264,364		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		32,247,424		-

ANNUAL FINANCIAL REPORT

TOTAL LIABILITIES AND FUND BALANCES	40,557,927			
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38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes	6,802,421	6,515,898	0
1500	Earnings on Investments	307,012	895,000	150,000
1900	Other Revenues From Local Sources	5,555	226,000	220,000
TOTAL REVENUES, LOCAL SOURCES		7,114,988	7,636,898	0
3000 REVENUES FROM STATE SOURCES				
3000	Other State Revenues			
3650	Capital Outlay Foundation			
TOTAL REVENUES, STATE SOURCES		0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000	Revenues from Federal Sources			
TOTAL REVENUES, FEDERAL SOURCES		0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND		7,114,988	7,636,898	0

ANNUAL FINANCIAL REPORT

38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	567,923	566,912		662,304
210 Retirement	71,223	89,281		92,852
220 Social Security	43,113	43,369		45,555
240 Insurance (Health/Dental/Life)	69,182	44,250		46,703
200 Other Benefits	5,679	5,691		6,180
Total Benefits	189,197	182,591	0	191,290
300 Purchased Professional and Technical Services	188	8,000		
400 Purchased Property Services				
500 Other Purchased Services		42,050		
600 Supplies		53,250		
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	757,308	852,803	0	853,594
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	24,972	83,445		
641 Textbooks	995	264,000		
Total Supplies (600)	25,967	347,445	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	25,967	347,445	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
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				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	1,952,917	2,321,440		2,270,950
730 Equipment		474,619		438,210
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	1,952,917	2,796,059	0	2,709,160
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling	400,000	400,000		1,000,000
710 School Sites				420,000
720 Buildings				122,518
731 Machinery				
733 Furniture and Fixtures		500,000		300,000
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	500,000	0	842,518
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	400,000	900,000	0	1,842,518
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest	230,835	40,000		22,028
840 Redemption of Principal	1,906,450	345,000		277,972
Total Other Objects (800)	2,137,285	385,000	0	300,000
TOTAL DEBT SERVICE (5000)	2,137,285	385,000	0	300,000
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	4,516,169	4,428,504	0	4,851,678
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	488,459	497,933		499,140
210 Retirement	55,567	70,167		69,969
220 Social Security	36,489	47,740		48,420
240 Insurance (Health/Dental/Life)	42,086	51,528		50,582
200 Other Benefits	4,884	4,983		4,799
Total Benefits (200)	139,026	174,418	0	173,770
300 Purchased Professional and Technical Services	50,720	78,726		80,000
400 Purchased Property Services	289,393	497,237		504,000
460 Construction and Remodeling	12,877,477	20,987,253		2,736,000
Total Property (400)	13,166,870	21,484,490	0	3,240,000
500 Other Purchased Services	42,736			36,550
600 Supplies - New Buildings	530,737			
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	530,737	0	0	0
710 Land and Improvements	862,227	400,000		
720 Buildings	670,407			
731 Machinery				
732 School Buses				
733 Furniture and Fixtures		0		
734 Technology Equipment	220,380			
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	1,753,014	400,000	0	0
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	16,171,562	22,635,567	0	4,029,460
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	21,445,039	27,916,874	0	9,734,732

ANNUAL FINANCIAL REPORT

38 Provo				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	35,000,000			
5120 Premium or Discount on the Issuance of Bonds	244,201			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				(2,000,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	5,700,000			
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	40,944,201	-	-	(2,000,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	7,114,988	7,636,898	-	9,354,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	7,114,988	7,636,898	-	9,354,000
EXPENDITURES BY OBJECT				
100 Salaries	1,056,382	1,064,845	-	1,161,444
200 Employee Benefits	328,223	357,009	-	365,060
300 Purchased Professional and Technical Services	50,908	86,726	-	80,000
400 Purchased Property Services	13,566,870	21,884,490	-	4,240,000
500 Other Purchased Services	42,736	42,050	-	36,550
600 Supplies	2,509,621	2,722,135	-	2,270,950
700 Property	1,753,014	1,374,619	-	1,280,728
800 Other Objects	2,137,285	385,000	-	300,000
TOTAL EXPENDITURES	21,445,039	27,916,874	-	9,734,732
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,330,051)	(20,279,976)	-	(380,732)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	40,944,201	-	-	(2,000,000)
NET CHANGE IN FUND BALANCE	26,614,150	(20,279,976)	-	(2,380,732)
FUND BALANCE - BEGINNING (From Prior Year)	5,633,274	32,247,424		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	32,247,424	11,967,448	-	(2,380,732)

Explanation (5900 and Adjustment to Beginning Fund Balance)

38 Provo 40 BUILDING RESERVE FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8190	Other Assets	-		-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

38 Provo 40 BUILDING RESERVE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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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
3000 REVENUES FROM STATE SOURCES				
3000	Other State Revenues			
3600	Public Education Capital Outlay			
TOTAL REVENUES, STATE SOURCES		0	0	0

TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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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				2,000,000
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	-	-	-	2,000,000

38 Provo				
40 BUILDING RESERVE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

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		-	-	2,000,000
NET CHANGE IN FUND BALANCE		-	-	2,000,000
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING		-	-	2,000,000

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.

EOF

ANNUAL FINANCIAL REPORT

38 Provo 49 or 51 FOOD SERVICE FUND		Balances at June 30, 2007		Balances at June 30, 2008	
BALANCE SHEET					
8100 ASSETS					
8110	Cash in Banks and On Hand	1,810,253		-	
8120	Investments	-		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	-		-	
8134	Receivables - Federal	55,870		-	
8135	Due From Other Funds	-		-	
8140	Inventories	187,962		-	
8190	Other Current Assets	-		-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
TOTAL ASSETS		2,054,085		-	
9500 LIABILITIES					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	49,413		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	23,994		-	
9550	Due to Other Funds	-		-	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	-		-	
9590	Other Current Liabilities	-		-	
9600	Long-term Liabilities - Enterprise Funds				
TOTAL LIABILITIES		73,407		-	
9800 NET ASSETS / FUND BALANCES					
Net Assets of Enterprise Funds:					
9810	Net Assets Invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
Fund Balances of Governmental Funds:					
9841	Reserved for Encumbrances and Commitments				
9842	Reserved for Inventories	187,962			
9848	Reserved for Other				
9852	Unreserved, Designated for Unrestricted Programs				
9853	Unreserved, Designated for Employee Benefit Obligations				
9854	Unreserved, Designated for Other	-		-	
9859	Unreserved, Undesignated Fund Balance	1,792,716		-	
TOTAL NET ASSETS / FUND BALANCES		1,980,678		-	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		2,054,085		-	

38 Provo 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1500	Earnings on Investments				
1610	Sales to Students	1,067,538	1,075,390		1,159,098

ANNUAL FINANCIAL REPORT

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
1620 Sales to Adults	94,058	88,600		94,802
1690 Other Revenues From Local Sources	309,726	224,200		229,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,471,322	1,388,190	0	1,482,900
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	537,438	505,000		505,000
TOTAL REVENUES, STATE SOURCES	537,438	505,000	0	505,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	318,986	321,500		321,500
4572 Lunch Reimbursement (Free and Reduced Meals)	1,574,996	1,560,000		1,560,000
4573 Special Milk Reimbursement	539	300		300
4574 Breakfast Reimbursement	405,358	396,000		396,000
4575 Child and Adult Care Food Program	68,679	63,000		63,000
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	261,868	235,000		235,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	2,630,426	2,575,800	0	2,575,800
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	4,639,186	4,468,990	0	4,563,700

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,530,364	1,666,248		1,759,259
210 Retirement	181,851	194,603		205,385
220 Social Security	112,566	131,263		137,880
240 Insurance (Health/Dental/Life)	178,475	191,070		201,662
200 Other Benefits	15,049	17,063		19,340
Total Benefits (200)	487,941	533,999	0	564,267
300 Purchased Professional and Technical Services	49,681	45,682		45,682
400 Purchased Property Services	74,501	75,800		75,800
500 Other Purchased Services	4,728	5,260		5,260
600 Non-Food Supplies	215,175	199,870		199,870
630 Food	1,511,417	1,684,232		1,803,357
Total Supplies (600)	1,726,592	1,884,102	0	2,003,227
700 Property	96,978	230,000		425,000
780 Depreciation - Enterprise Funds				
Total Property (700)	96,978	230,000	0	425,000
800 Other Objects	208,767	162,722		205,574
810 Dues and Fees	1,018	680		
Total Other Objects (800)	209,785	163,402	0	205,574
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	4,180,570	4,604,493	0	5,084,069

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	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	1,471,322	1,388,190	-	1,482,900
3000	Total State	537,438	505,000	-	505,000
4000	Total Federal	2,630,426	2,575,800	-	2,575,800
TOTAL REVENUES		4,639,186	4,468,990	-	4,563,700
EXPENSES / EXPENDITURES BY OBJECT					
100	Salaries	1,530,364	1,666,248	-	1,759,259
200	Employee Benefits	487,941	533,999	-	564,267
300	Purchased Professional and Technical Services	49,681	45,682	-	45,682
400	Purchased Property Services	74,501	75,800	-	75,800
500	Other Purchased Services	4,728	5,260	-	5,260
600	Supplies	1,726,592	1,884,102	-	2,003,227
700	Property	96,978	230,000	-	425,000
800	Other Objects	209,785	163,402	-	205,574
TOTAL EXPENSES/EXPENDITURES		4,180,570	4,604,493	-	5,084,069
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		458,616	(135,503)	-	(520,369)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		458,616	(135,503)	-	(520,369)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		1,522,061	1,980,677		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		1,980,677	1,845,174	-	(520,369)

Explanation (5900 and Adjustment to Beginning Fund Balance)	

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	638,233		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	7,434		-
8134	Receivables - Federal	96,192		-
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		741,859		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	4,809		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	74,860		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	10,778		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		90,447		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	651,412		-
TOTAL NET ASSETS / FUND BALANCES		651,412		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		741,859		-

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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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	416,577			
1910 Rentals				
1920 Contributions and Donations From Private Sources	360,852			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	777,429	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	7,434			
3900 Revenues From Other State Agencies	1,274,481			
TOTAL REVENUES, STATE SOURCES	1,281,915	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	45,595			
4400 Restricted Revenue Through State	508,684			
TOTAL REVENUES, FEDERAL SOURCES	554,279	0	0	0
TOTAL REVENUES, OTHER FUNDS	2,613,623	0	0	0

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries	623,337		
210	Retirement	78,643		
220	Social Security	46,058		
240	Insurance (Health/Dental/Life)	54,266		
200	Other Benefits	6,090		
	Total Benefits (200)	185,057	0	0
300	Purchased Professional and Technical Services	159,983		
400	Purchased Property Services			
500	Other Purchased Services	9,427		
600	Supplies	159,583		
700	Property	42,112		
780	Depreciation-Enterprise Funds			
	Total Property (700)	42,112	0	0
800	Other Objects	71,645		
810	Dues and Fees			
	Total Other Objects (800)	71,645	0	0
	TOTAL INSTRUCTION (1000)	1,251,144	0	0
2000 SUPPORT SERVICES				
100	Salaries	175,796		
210	Retirement	27,949		
220	Social Security	12,564		
240	Insurance (Health/Dental/Life)	26,293		
200	Other Benefits	1,707		
	Total Benefits (200)	68,513	0	0
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
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL SUPPORT SERVICES (2000)	244,309	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries	576,582		
210	Retirement	82,412		
220	Social Security	42,700		
240	Insurance (Health/Dental/Life)	54,546		
200	Other Benefits	5,756		
	Total Benefits (200)	185,414	0	0
300	Purchased Professional and Technical Services	26,112		
400	Purchased Property Services	5,274		
500	Other Purchased Services	6,950		
600	Supplies	79,817		
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects	2,102		
810	Dues and Fees	329		
	Total Other Objects (800)	2,431	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	882,580	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	2,378,033	0	0

ANNUAL FINANCIAL REPORT

38 Provo				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

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	777,429	-	-	-
3000 Total State	1,281,915	-	-	-
4000 Total Federal	554,279	-	-	-
TOTAL REVENUES	2,613,623	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,375,715	-	-	-
200 Employee Benefits	438,984	-	-	-
300 Purchased Professional and Technical Services	186,095	-	-	-
400 Purchased Property Services	5,274	-	-	-
500 Other Purchased Services	16,377	-	-	-
600 Supplies	239,400	-	-	-
700 Property	42,112	-	-	-
800 Other Objects	74,076	-	-	-
TOTAL EXPENSES / EXPENDITURES	2,378,033	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	235,590	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	235,590	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	415,821	651,411		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)		(651,411)		
NET ASSETS / FUND BALANCE - ENDING	651,411	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)
Fund 25 beg fund balance has been adjusted for a restatement of FY07 financials. The restatement is a result of a change in accounting, in which supplemental programs were r

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38 Provo SUMMARY - ALL FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
REVENUES BY SOURCE				
1000 Total Local	32,104,010	37,231,091	-	42,036,516
3000 Total State	52,642,012	59,103,191	-	60,930,676
4000 Total Federal	12,085,892	12,124,501	-	11,534,748
TOTAL REVENUES	96,831,914	108,458,783	-	114,501,940
EXPENDITURES BY OBJECT				
100 Salaries	51,056,405	57,421,452	-	60,717,224
200 Employee Benefits	23,529,082	22,810,575	-	22,791,982
300 Purchased Professional and Technical Services	1,902,206	2,505,352	-	2,493,846
400 Purchased Property Services	14,440,742	22,772,890	-	5,395,019
500 Other Purchased Services	1,146,786	2,086,634	-	2,035,029
600 Supplies	8,267,967	10,712,772	-	10,473,379
700 Property	3,193,254	3,913,821	-	3,496,888
800 Other Objects	6,713,062	8,006,335	-	7,892,145
TOTAL EXPENDITURES	110,249,504	130,229,831	-	115,295,512
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(13,417,590)	(21,771,048)	-	(793,572)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	41,083,156	1,153,244	-	-
NET CHANGE IN FUND BALANCE	27,665,566	(20,617,804)	-	(793,572)
FUND BALANCE - BEGINNING (From Prior Year)	14,116,835	41,782,401	-	-
Adjustments to Beginning Fund Balance	-	(651,411)	-	-
FUND BALANCE - ENDING	41,782,401	20,513,186	-	(793,572)

EOF

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38 Provo

Detail Schedule of Property Tax	2006-2007		2007-2008			2008-2009	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001515	5,623,849	.001286	5,491,294		.001250	5,337,000
Voted Leeway (53A-17a-133)	.001034	3,655,014	.000860	3,673,429		.001340	5,721,000
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	1,358,300	.000333	1,419,946		.000225	960,000
Board Leeway (53A-17a-151) (Reading Program)	.000000					.000121	517,000
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000113	383,752	.000094	402,109		.000098	418,000
Tort Liability (63-30-27)	.000071	241,141	.000059	251,318		.000061	261,000
Redemptions - Basic Levy		413,193		410,232			317,000
Redemptions - Voted Leeway		538,662		380,505			340,000
Redemptions - Board Leeway							57,000
Redemptions - Special Transportation		54,473		30,040			25,000
Redemptions - Tort Liability		32,522		18,775			16,000
Redemptions - Reading Levy							31,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		662,428		761,765			589,000
Vehicle Fees in Lieu of Tax Board Leeway							106,000
Vehicle Fees in Lieu of Tax - Voted Leeway		429,873		706,565			632,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		49,575		55,781			46,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		30,737		34,863			29,000
Vehicle Fees in Lieu of Tax - Reading							57,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003133	13,473,519	.002632	13,636,622	0	.003095	15,459,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000302	1,061,800	.000251	1,072,289		.000261	1,115,000
Vehicle Fees in Lieu of Tax (59-2-405)		199,813		80,106			123,000
Tax Sales and Redemptions & Other	xxx	76,102	xxx	148,750		xxx	66,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000302	1,337,715	.000251	1,301,145	0	.000261	1,304,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001201	4,198,811	.000999	4,264,026		.001305	5,571,000
Vehicle Fees in Lieu of Tax (59-2-405)		516,932		318,548			615,000
Tax Sales and Redemptions & Other	xxx	284,769	xxx	591,516		xxx	331,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001201	5,000,512	.000999	5,174,090	0	.001305	6,517,000

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000435	1,530,001	.000362	1,545,605		.000800	3,415,000
10% of Basic (53A-17a-145)	.001076	3,784,555	.000896	3,824,220		.000999	4,265,000
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		256,440		214,410			377,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		445,766		530,505			471,000
Tax Sales and Redemptions Cap Foundation	xxx	536,899	xxx	115,466		xxx	203,000
Tax Sales and Redemptions 10% of Basic		248,760		285,692			253,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001511	6,802,421	.001258	6,515,898	0	.001799	8,984,000

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006147	26,614,167	.005140	26,627,755	0	.006460	32,264,000
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