



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2009

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 to Auditor, electronic to Von) 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

Date Received @ USOE

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	15,574,726	16,345,324	-	16,345,324
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	43,892	5,000		3,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State	5,703	8,000		6,000
1410 Transportation Fees From Pupils or Parents	113,725	107,000		107,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	609,749	280,000		300,000
1700 Student Activities	111,789	40,000		100,000
1900 Other Revenues From Local Sources	1,395,405	541,057		1,760,513
1910 Rentals	110			
1920 Contributions and Donations from Private Sources/Foundation	216,182	400,000		400,000
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts		5,000		
1960 Other Revenues from Other Local Governments	311	500		
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	25,393			16,617
TOTAL REVENUES FROM LOCAL SOURCES	18,096,985	17,731,881	-	19,038,454

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38 Provo 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs				
Regular Basic Programs				
3010 Regular School Program K-12	18,865,829	23,700,000		23,550,000
3015 Necessary Existent Small Schools				
3020 Professional Staff	2,550,882	2,528,996		2,528,996
3025 Administrative Costs	64,425	-		
Restricted Basic Programs				
3105 Special Education -- Add-On	3,877,368	4,012,369		4,120,374
3110 Special Education -- Self-Contained	1,580,631	1,661,951		1,632,238
3120 Extended Year Program -- Severely Disabled	24,233	25,148		25,406
3125 Special Education -- State Programs	107,877	108,023		108,023
3155 Career & Technology Ed -- Add-On	2,366,474	2,220,472		2,142,755
3160 Career & Technology Ed-- Set-Aside	66,472	-		
3230 Class Size Reduction (State Funds)	2,021,311	2,026,911		2,006,642
TOTAL BASIC SCHOOL PROGRAM GENERATED	31,525,502	36,283,870	-	36,114,434
Other Minimum School Programs				
3211 Gifted and Talented	54,696	43,674		42,791
3212 Advanced Placement	58,348	48,965		47,000
3213 Concurrent Enrollment	108,253	94,565		92,000
3215 At-Risk -- Student Program	205,817	177,934		170,000
3218 At-Risk -- Homeless and Minority	68,956	55,452		54,000
3219 At-Risk -- MESA	10,000	-		
3220 At-Risk -- Gang Prevention	71,300	65,596		64,000
3221 At-Risk -- Youth-in-Custody	1,341,193	1,277,074		1,176,000
3636 English Language Learner Family Literacy Centers		68,143		66,000
3640 Extended Day Kindergarten		252,846		249,789
3762 Instructional Technology		233,715		
3270 Interventions for Student Success Block Grant	592,560	427,727		427,814
3405 Social Security and Retirement	8,351,268	3,890,198		5,004,000
3415 Pupil Transportation	1,592,750	1,346,590		1,320,159
3423 Out-of-State Tuition				
3466 Highly Impacted Schools	375,710	331,585		324,953
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	661,058	585,973		505,765
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway	638,942	621,511		
3805 K-3 Reading Achievement		383,337		375,000
3522 Job Enhancement				
Other State Sources MSP	2,180,642	(55,828)		
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	47,836,995	46,132,927	-	46,033,705
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT	47,836,995	46,132,927	-	46,033,705
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	1,755,180	1,261,408		1,233,759
3710 Driver Education (State Driver Training Tax)	101,820	104,765		98,479
3810 Library Books & Electronic Resources		11,582		9,150
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	5,150,249	3,915,166		3,622,000
3900 Revenues From Other State Agencies	255,648	141,469		25,000
TOTAL REVENUES FROM STATE SOURCES	55,099,892	51,567,317	-	51,022,093

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38 Provo 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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	291,574	427,524		145,125
4500 Restricted Federal Through State	118,230	267,953		213,575
4520 Programs for the Disabled (IDEA)	2,484,683	2,590,915		2,615,942
4530 Career & Technology Education	251,832	290,000		287,353
46XX ARRA Programs		5,799,158		1,657,443
4600 Other Restricted Federal Through State	4,569,225	2,500		
4700 Federal Received Through Other Agencies	932,562	836,000		530,000
4800 No Child Left Behind (NCLB)	4,851,364	5,150,666		4,849,960
4810 Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES	13,499,470	15,364,716	-	10,299,398
TOTAL REVENUES, 10 GENERAL FUND	86,696,347	84,663,914	-	80,359,945

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	35,211,663	34,931,237	34,495,284
132	Salaries - Substitute Teachers			
161	Salaries - Teacher Aides and Paraprofessionals	5,206,557	6,260,484	5,569,933
100	Salaries - All Other	326,222	268,839	242,794
	Total Salaries (100)	40,744,442	41,460,560	-
210	Retirement	5,955,939	6,006,458	6,650,500
220	Social Security	2,844,940	3,156,438	3,083,563
240	Insurance (Health/Dental/Life)	5,872,239	6,325,510	6,430,000
200	Other Benefits	969,682	1,120,877	625,000
	Total Benefits (200)	15,642,800	16,609,283	-
300	Purchased Professional and Technical Services	1,411,846	1,627,294	1,063,514
400	Purchased Property Services	249,848	92,264	69,075
500	Other Purchased Services	443,721	487,553	413,784
561	Tuition to Other School Districts Within the State	12,685	-	
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)	456,406	487,553	-
600	Supplies	3,302,994	3,007,216	2,808,781
641	Textbooks	71,097	44,535	31,025
	Total Supplies (600)	3,374,091	3,051,751	-
700	Property (Instructional Equipment)	1,429,734	2,325,892	1,495,205
800	Other Objects	(179,217)	(262,514)	(656,563)
810	Dues and Fees	9,496	11,685	11,240
	Total Other Objects (800)	(169,721)	(250,829)	-
	TOTAL INSTRUCTION (1000)	63,139,446	65,403,768	-
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel	274,210	295,427	283,244
142	Salaries - Guidance Personnel	876,018	838,187	802,208
143	Salaries - Health Services Personnel	35,888	40,248	40,248
144	Salaries - Psychological Personnel	576,020	699,798	753,364
152	Salaries - Secretarial and Clerical	210,475	189,662	188,890
100	Salaries - All Other	559,073	624,517	546,017
	Total Salaries (100)	2,531,684	2,687,839	-
210	Retirement	378,667	392,268	437,962
220	Social Security	182,619	195,849	196,738
240	Insurance (Health/Dental/Life)	339,233	367,611	408,887
200	Other Benefits	24,761	25,771	25,326
	Total Benefits (200)	925,280	981,499	-
300	Purchased Professional and Technical Services	187,057	164,596	166,100
400	Purchased Property Services			
500	Other Purchased Services	8,129	15,727	14,550
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	8,129	15,727	-
600	Supplies	16,610	37,992	26,350
700	Property			
800	Other Objects	13,071	28,943	29,974
810	Dues and Fees			
	Total Other Objects (800)	13,071	28,943	-
	TOTAL STUDENTS (2100)	3,681,831	3,916,596	-

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38 Provo 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	225,526	226,365		191,946
152	Salaries - Secretarial and Clerical	317,501	320,441		272,479
162	Salaries - Media Personnel - Noncertificated.	307,658	331,429		330,103
100	Salaries - All Other	470,412	499,254		335,215
	Total Salaries (100)	1,321,097	1,377,489	-	1,129,743
210	Retirement	183,256	199,340		183,831
220	Social Security	95,519	105,965		86,232
240	Insurance (Health/Dental/Life)	131,258	126,338		122,884
200	Other Benefits	13,056	13,490		11,160
	Total Benefits (200)	423,089	445,133	-	404,107
300	Purchased Professional and Technical Services	4,996			40,000
400	Purchased Property Services	26,196	25,930		25,930
500	Other Purchased Services	36,752	20,891		20,253
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	36,752	20,891	-	20,253
600	Supplies	242,201	231,351		176,154
644	Library Books	18,979	23,003		9,125
650	Periodicals	189	1,924		1,734
660	Audio Visual Materials	53	92		
	Total Supplies (600)	261,422	256,370	-	187,013
700	Property				
800	Other Objects	1,005			770
810	Dues and Fees	350			
	Total Other Objects (800)	1,355	-	-	770
	TOTAL INSTRUCTIONAL STAFF (2200)	2,074,907	2,125,813	-	1,807,816
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	271,985	271,881		270,947
115	Salaries - Supervisors and Directors	304,502	302,933		301,266
152	Salaries - Secretarial and Clerical	160,882	166,865		166,433
100	Salaries - All Other	(268,276)	23,657		6,736
	Total Salaries (100)	469,093	765,336	-	745,382
210	Retirement	89,028	126,682		136,281
220	Social Security	31,638	57,666		58,431
240	Insurance (Health/Dental/Life)	70,422	107,651		119,496
200	Other Benefits	4,691	7,619		7,654
	Total Benefits (200)	195,779	299,618	-	321,862
300	Purchased Professional and Technical Services	38,629	41,137		46,150
400	Purchased Property Services	(8,982)			
500	Other Purchased Services	16,086	32,825		34,825
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	16,086	32,825	-	34,825
600	Supplies	30,067	70,210		72,510
700	Property				
800	Other Objects	8,076	27,951		2,667
810	Dues and Fees	29,942	18,340		17,800
	Total Other Objects (800)	38,018	46,291	-	20,467
	TOTAL DISTRICT ADMINISTRATION (2300)	778,690	1,255,417	-	1,241,196

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38 Provo 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	2,404,254	2,323,599		2,309,279
152	Salaries - Secretarial and Clerical	1,264,576	1,124,880		1,122,946
100	Salaries - All Other	41,322	42,603		44,080
	Total Salaries (100)	3,710,152	3,491,082	-	3,476,305
210	Retirement	597,891	596,777		674,156
220	Social Security	267,685	258,558		265,292
240	Insurance (Health/Dental/Life)	390,222	388,362		395,700
200	Other Benefits	36,694	34,096		35,061
	Total Benefits (200)	1,292,492	1,277,793	-	1,370,209
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	22,301	14,581		23,819
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	22,301	14,581	-	23,819
600	Supplies	-			
700	Property				
800	Other Objects				
810	Dues and Fees	5,476	6,125		5,889
	Total Other Objects (800)	5,476	6,125	-	5,889
TOTAL SCHOOL ADMINISTRATION (2400)		5,030,421	4,789,581	-	4,876,222
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	1,489,872	1,437,554		1,493,533
210	Retirement	236,644	221,469		260,285
220	Social Security	106,540	109,751		114,036
240	Insurance (Health/Dental/Life)	178,856	183,277		216,252
200	Other Benefits	16,229	21,649		14,711
	Total Benefits (200)	538,269	536,146	-	605,284
300	Purchased Professional and Technical Services	243,148	348,350		375,060
400	Purchased Property Services	42,417	44,000		40,500
500	Other Purchased Services	299,338	299,150		312,050
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	299,338	299,150	-	312,050
600	Supplies	189,630	229,449		154,949
700	Property				
800	Other Objects	14,168	23,169		2,900
810	Dues and Fees	7,002	13,000		13,000
	Total Other Objects (800)	21,170	36,169	-	15,900
TOTAL CENTRAL (2500)		2,823,844	2,930,818	-	2,997,276
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,178,937	633,309		625,056
100	Salaries - All Other	82,924	16,225		18,225
	Total Salaries (100)	1,261,861	649,534	-	643,281
210	Retirement	169,533	79,346		89,267
220	Social Security	90,190	63,481		50,207
240	Insurance (Health/Dental/Life)	165,279	171,510		171,751
200	Other Benefits	12,618	(65,241)		(11,594)
	Total Benefits (200)	437,620	249,096	-	299,631
300	Purchased Professional and Technical Services	28,792	(5,800)		(5,800)
400	Purchased Property Services	82,401	50,040		68,598
500	Other Purchased Services	45,361	73,271		57,397
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	45,361	73,271	-	57,397
600	Supplies	31,104	719,430		756,070
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		1,887,139	1,735,571	-	1,819,177

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38 Provo 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2700. SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	35,309	12,000		8,661
171	Salaries - Supervisors	24,975	44,000		43,824
172	Salaries - Bus Drivers	930,469	868,002		837,826
173	Salaries - Mechanics and Other Garage Employees	161,271	162,047		161,463
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	1,152,024	1,086,049	-	1,051,774
210	Retirement	187,694	139,457		150,005
220	Social Security	83,202	85,353		80,461
240	Insurance (Health / Accident / Life)	137,837	136,098		140,726
200	Other Benefits	11,501	10,843		10,517
	Total Benefits (200)	420,234	371,751	-	381,709
400	Purchased Property Services	89,372	100,000		75,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	585	2,000		2,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)	555	500		500
580	Travel / Per Diem	3,350	3,300		3,300
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	4,490	5,800	-	5,800
624	Motor Fuel	194,611	230,000		237,493
625	Natural Gas				
626	Electricity				
600	Other Supplies	171,635	185,684		169,128
	Total Supplies (600)	366,246	415,684	-	406,621
730	Equipment	6,849	-		
732	School Buses				
	Total Property (700)	6,849	-	-	-
890	Miscellaneous Expenditures	8,907	7,000		7,000
891	Training	5,615	7,000		3,255
	Total Other Objects (800)	14,522	14,000	-	10,255
TOTAL STUDENT TRANSPORTATION (2700)		2,053,737	1,993,284	-	1,931,159

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38 Provo 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2900 OTHER SUPPORT SERVICES				
100 Salaries	60,877	38,470		28,516
210 Retirement	7,758	5,973		5,821
220 Social Security	4,432	4,365		4,263
240 Insurance (Health / Accident / Life)	11,346	13,343		13,246
200 Other Benefits	508	379		374
Total Benefits (200)	24,044	24,060	-	23,704
300 Purchased Professional and Technical Services		48,705		
400 Purchased Property Services				
500 Other Purchased Services	213	630		630
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	213	630	-	630
600 Supplies	5,943			
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	91,077	111,865	-	52,850
TOTAL SUPPORT SERVICES (2000)	18,421,646	18,858,945	-	18,645,554
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	81,561,092	84,262,713	-	80,978,689

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	11,564	72,000		20,000
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	11,564	72,000	-	20,000

ANNUAL FINANCIAL REPORT

38 Provo 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	18,096,985	17,731,881	-	19,038,454
3000 Total State	55,099,892	51,567,317	-	51,022,093
4000 Total Federal	13,499,470	15,364,716	-	10,299,398
TOTAL REVENUES	86,696,347	84,663,914	-	80,359,945
EXPENDITURES BY OBJECT				
100 Salaries	52,741,102	52,993,913	-	51,490,516
200 Employee Benefits	19,899,607	20,794,379	-	21,264,482
300 Purchased Professional and Technical Services	1,914,468	2,224,282	-	1,685,024
400 Purchased Property Services	481,252	312,234	-	279,103
500 Other Purchased Services	889,076	950,428	-	883,108
600 Supplies	4,275,113	4,780,886	-	4,443,319
700 Property	1,436,583	2,325,892	-	1,495,205
800 Other Objects	(76,109)	(119,301)	-	(562,068)
TOTAL EXPENDITURES	81,561,092	84,262,713	-	80,978,689
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,135,255	401,201	-	(618,744)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	11,564	72,000	-	20,000
NET CHANGE IN FUND BALANCE	5,146,819	473,201	-	(598,744)
FUND BALANCE - BEGINNING (From Prior Year)	5,652,827	5,685,527	20,224,728	20,224,728
Adjustments to Beginning Fund Balance (Attach Detail)	9,425,082			
FUND BALANCE - ENDING	20,224,728	6,158,728	20,224,728	19,625,984

Explanation (5900 and Adjustment to Beginning Fund Balance)				

38 Provo 21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010
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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	25,600	
1740	Student Fees	658,414	710,802
1750	School Vending	37,788	32,040
1800	Community Services Activities	605,620	521,687
1900	Other Revenues From Local Sources	2,168,755	2,060,971
1940	Textbooks (Sales and Rentals)		
TOTAL REVENUES FROM, LOCAL SOURCES		3,496,177	3,325,500
3000 REVENUES FROM STATE SOURCES			
3851	Teacher Materials & Supplies		
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		3,496,177	3,325,500

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	321,426	234,221
400	Purchased Property Services	55,049	58,745
500	Other Purchased Services	760,165	511,295
600	Supplies	1,772,526	1,780,263
700	Property	45,058	-
800	Other Objects	675,955	651,085
810	Dues and Fees	12,561	
Total Other Objects (800)		688,516	651,085
TOTAL OTHER SERVICES (1000)		3,642,740	3,235,609
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 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010
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	3,642,740	3,235,609	-

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	3,496,177	3,325,500	-
3000 Total State	-	-	-
4000 Total Federal	-	-	-
TOTAL REVENUES	3,496,177	3,325,500	-
EXPENDITURES BY OBJECT			
100 Salaries	-	-	-
200 Employee Benefits	-	-	-
300 Purchased Professional and Technical Services	321,426	234,221	-
400 Purchased Property Services	55,049	58,745	-
500 Other Purchased Services	760,165	511,295	-
600 Supplies	1,772,526	1,780,263	-
700 Property	45,058	-	-
800 Other Objects	688,516	651,085	-
TOTAL EXPENDITURES	3,642,740	3,235,609	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(146,563)	89,891	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-
NET CHANGE IN FUND BALANCE	(146,563)	89,891	-
FUND BALANCE - BEGINNING (From Prior Year)	2,008,233	1,888,639	1,703,390
Adjustment to Beginning Fund Balance (Add Explanation)	(158,280)		
FUND BALANCE - ENDING	1,703,390	1,978,530	1,703,390

38 Provo 21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010
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Explanation (5900 and Adjustment to Beginning Fund Balance)

<p>ORIGINAL BUDGET FY 2011</p>
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725,160
32,040
526,687
2,163,687
3,447,574
-
-
3,447,574

-
254,221
58,745
661,295
1,710,263
651,085
651,085
3,335,609
-
-
-

ORIGINAL
BUDGET
FY 2011

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TOTAL FUND BALANCES	357,598	-
TOTAL LIABILITIES AND FUND BALANCES	1,170,234	-

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	1,287,980	656,799	-	656,799
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	80,950	58,843		58,843
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments	2,872			
1800	Community Services Activities				
1900	Other Revenues From Local Sources	473,635	483,311		413,538
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		1,845,437	1,198,953	-	1,129,180
3000 REVENUES FROM STATE SOURCES					
3115	Preschool-Handicapped	667,034	700,570		715,732
3209	Adult Education	271,083	302,813		296,000
3210	Adult Basic Skills				
3405	Social Security and Retirement	115,005	62,547		104,540
3900	Revenues from Other State Agencies	756,951	145,833		20,000
TOTAL REVENUES FROM STATE SOURCES		1,810,073	1,211,763	-	1,136,272
4000 REVENUES FROM FEDERAL SOURCES					
4522	Special Ed - Preschool	100,143	100,067		98,740
4580	Adult Education	94,769	89,470		89,470
4900	Other Revenues From Federal Sources	603,055	534,460		464,722
TOTAL REVENUES FROM FEDERAL SOURCES		797,967	723,997	-	652,932
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		4,453,477	3,134,713	-	2,918,384

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	634,723	484,291		477,530
210 Retirement	73,101	34,332		43,512
220 Social Security	46,578	23,829		24,387
240 Insurance (Health/Dental/Life)	35,529	4,941		5,435
200 Other Benefits	6,304	58,437		64,835
Total Benefits (200)	161,512	121,539	-	138,169
300 Purchased Professional and Technical Services	12,479	2,800		4,800
400 Purchased Property Services	371,860	7,510		7,510
500 Other Purchased Services	4,820	4,829		4,829
600 Supplies	69,729	26,174		22,797
700 Property	20,363			
800 Other Objects	801			
810 Dues and Fees				
Total Other Objects (800)	801	-	-	-
TOTAL OTHER SERVICES (3200)	1,276,287	647,143	-	655,635
3300 COMMUNITY SERVICES				
100 Salaries	2,146,711	1,658,198		1,494,721
210 Retirement	275,803	220,632		216,017
220 Social Security	158,158	126,063		116,250
240 Insurance (Health/Dental/Life)	169,905	149,947		152,893
200 Other Benefits	21,219	16,396		15,139
Total Benefits (200)	625,085	513,038	-	500,299
300 Purchased Professional and Technical Services	111,676	40,451		28,417
400 Purchased Property Services	9,011	176,967		171,396
500 Other Purchased Services	50,249	19,277		13,662
600 Supplies	239,429	163,846		139,765
700 Property	7,135	21,150		
800 Other Objects	42,766	49,510		37,690
810 Dues and Fees	1,586	960		635
Total Other Objects (800)	44,352	50,470	-	38,325
TOTAL COMMUNITY SERVICES (3300)	3,233,648	2,643,397	-	2,386,585
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	4,509,935	3,290,540	-	3,042,220

OTHER FINANCING

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

ANNUAL FINANCIAL REPORT

38 Provo 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,845,437	1,198,953	-	1,129,180
3000 Total State	1,810,073	1,211,763	-	1,136,272
4000 Total Federal	797,967	723,997	-	652,932
TOTAL REVENUES	4,453,477	3,134,713	-	2,918,384
EXPENDITURES BY OBJECT				
100 Salaries	2,781,434	2,142,489	-	1,972,251
200 Employee Benefits	786,597	634,577	-	638,468
300 Purchased Professional and Technical Services	124,155	43,251	-	33,217
400 Purchased Property Services	380,871	184,477	-	178,906
500 Other Purchased Services	55,069	24,106	-	18,491
600 Supplies	309,158	190,020	-	162,562
700 Property	27,498	21,150	-	-
800 Other Objects	45,153	50,470	-	38,325
TOTAL EXPENDITURES	4,509,935	3,290,540	-	3,042,220
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56,458)	(155,827)	-	(123,836)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(56,458)	(155,827)	-	(123,836)
FUND BALANCE - BEGINNING (From Prior Year)	570,375	231,049	357,598	357,598
Adjustment to Beginning Fund Balance (Add Explanation)	(156,319)			
FUND BALANCE - ENDING	357,598	75,222	357,598	233,762

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

38 Provo 31 DEBT SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,424,380	6,503,301	-	6,503,301
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	6,424,380	6,503,301	-	6,503,301
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	6,424,380	6,503,301	-	6,503,301

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	2,559,883	2,403,000		2,232,000
840 Redemption of Principal	3,850,000	4,016,000		4,186,000
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures	4,255	81,000		52,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	6,414,138	6,500,000	0	6,470,000

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	6,424,380	6,503,301	-	6,503,301
3000 Total State	-	-	-	-
TOTAL REVENUES	6,424,380	6,503,301	-	6,503,301
EXPENDITURES BY OBJECT				
800 Other Objects	6,414,138	6,500,000	-	6,470,000
TOTAL EXPENDITURES	6,414,138	6,500,000	-	6,470,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,242	3,301	-	33,301
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	10,242	3,301	-	33,301
FUND BALANCE - BEGINNING (From Prior Year)	972,841	869,723	983,083	983,083
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	983,083	873,024	983,083	1,016,384

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL LIABILITIES AND FUND BALANCES	17,557,196		-
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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	8,855,507	9,528,552	0	9,528,552
1500 Earnings on Investments	150,000			
1900 Other Revenues From Local Sources	490,248	(460,000)		
TOTAL REVENUES, LOCAL SOURCES	9,495,755	9,068,552	0	9,528,552
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation		200,000		
TOTAL REVENUES, STATE SOURCES	0	200,000	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	9,495,755	9,268,552	0	9,528,552

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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EXPENDITURES

<u>.0002 TAX RATE PROGRAM</u>				
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES</u>				
100 Salaries	617,308	710,000		550,000
210 Retirement	83,256	111,683		98,065
220 Social Security	44,333	54,315		42,075
240 Insurance (Health/Dental/Life)	78,674	55,289		99,478
200 Other Benefits	6,172	7,100		5,500
Total Benefits	212,435	228,387	0	245,118
300 Purchased Professional and Technical Services		0		
400 Purchased Property Services	17,841			
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	847,584	938,387	0	795,118
<u>10% OF BASIC PROGRAM</u>				
<u>1000 INSTRUCTION (10% of Basic)</u>				
730 Equipment	35,937	0		
TOTAL INSTRUCTION (1000)	35,937	0	0	0
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2100 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2200 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</u>				
730 Equipment	0	0		
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</u>				
730 Equipment	2,660,422	2,739,183		2,734,430
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,660,422	2,739,183	0	2,734,430
<u>2700 STUDENT TRANSPORTATION</u>				
730 Equipment				
732 School Buses		205,000		
Total Property (700)	0	205,000	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	205,000	0	0
<u>2900 OTHER SUPPORT SERVICES (10% of Basic)</u>				
730 Equipment	0	0		
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling	1,100,000	3,250,000		3,000,000
710 School Sites	419,299			
720 Buildings	24,100			
731 Machinery				
733 Furniture and Fixtures	173,751			
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment	40,734			
Total Property (700)	657,884	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	1,757,884	3,250,000	0	3,000,000
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest	0			
840 Redemption of Principal	0			
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	4,418,306	6,194,183	0	5,734,430
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	543,368	573,839		566,287
210 Retirement	79,714	81,237		101,807
220 Social Security	40,328	43,866		43,321
240 Insurance (Health/Dental/Life)	53,830	67,513		74,264
200 Other Benefits	5,434	5,769		5,663
Total Benefits (200)	179,306	198,385	0	225,055
300 Purchased Professional and Technical Services	30,466	18,000		18,000
400 Purchased Property Services	593,055	900,000		704,000
460 Construction and Remodeling	3,767,714	2,194,897		9,735,500
Total Property (400)	4,360,769	3,094,897	0	10,439,500
500 Other Purchased Services	8,573			
600 Supplies - New Buildings	25,871			
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	25,871	0	0	0
710 Land and Improvements				
720 Buildings		250,000		
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	250,000	0	0
800 Other Objects		30,000		
830 Interest	30,073	50,000		0
840 Redemption of Principal				
Total Other Objects (800)	30,073	80,000	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	5,178,426	4,215,121	0	11,248,842
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	9,809,167	10,637,691	0	17,778,390

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38 Provo 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued		6,462,000		4,538,000
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(1,940,240)	(2,000,000)		(2,000,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets		4,000		
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	(1,940,240)	4,466,000	-	2,538,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	9,495,755	9,068,552	-	9,528,552
3000 Total State	-	200,000	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	9,495,755	9,268,552	-	9,528,552
EXPENDITURES BY OBJECT				
100 Salaries	1,160,676	1,283,839	-	1,116,287
200 Employee Benefits	391,741	426,772	-	470,173
300 Purchased Professional and Technical Services	30,466	18,000	-	18,000
400 Purchased Property Services	5,478,610	6,344,897	-	13,439,500
500 Other Purchased Services	8,573	-	-	-
600 Supplies	25,871	-	-	-
700 Property	3,354,243	3,194,183	-	2,734,430
800 Other Objects	30,073	80,000	-	-
TOTAL EXPENDITURES	10,480,253	11,347,691	-	17,778,390
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(984,498)	(2,079,139)	-	(8,249,838)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,940,240)	4,466,000	-	2,538,000
NET CHANGE IN FUND BALANCE	(2,924,738)	2,386,861	-	(5,711,838)
FUND BALANCE - BEGINNING (From Prior Year)	12,869,560	8,565,302	9,944,822	9,944,822
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	9,944,822	10,952,163	9,944,822	4,232,984

Explanation (5900 and Adjustment to Beginning Fund Balance)

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	1,940,240	2,000,000		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	1,940,240	2,000,000	-	2,000,000

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

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,940,240	2,000,000	-	2,000,000
NET CHANGE IN FUND BALANCE	1,940,240	2,000,000	-	2,000,000
FUND BALANCE - BEGINNING (From Prior Year)		1,940,240	1,940,240	1,940,240
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,940,240	3,940,240	1,940,240	3,940,240

Explanation (5900 and Adjustment to Beginning Fund Balance)

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

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

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

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ANNUAL FINANCIAL REPORT

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
1620 Sales to Adults	107,015	90,701		93,421
1690 Other Revenues From Local Sources	38,382	22,500		23,175
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds		0		
TOTAL REVENUES, LOCAL SOURCES	1,321,981	1,165,489	0	1,200,452
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	610,749	650,000		550,000
TOTAL REVENUES, STATE SOURCES	610,749	650,000	0	550,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	310,573	360,000		358,200
4572 Lunch Reimbursement (Free and Reduced Meals)	1,765,062	1,700,000		1,691,500
4573 Special Milk Reimbursement	132	300		299
4574 Breakfast Reimbursement	461,439	480,000		477,600
4575 Child and Adult Care Food Program	60,427	60,000		59,700
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	275,345	273,000		248,750
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	2,872,978	2,873,300	0	2,836,049
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	4,805,708	4,688,789	0	4,586,501

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,807,794	1,742,837		1,677,786
210 Retirement	377,447	256,398		262,370
220 Social Security	133,393	126,374		128,355
240 Insurance (Health/Dental/Life)	195,552	186,936		200,546
200 Other Benefits	17,969	16,811		16,573
Total Benefits (200)	724,361	586,519	0	607,844
300 Purchased Professional and Technical Services	15,847	11,000		11,000
400 Purchased Property Services	96,163	127,240		97,240
500 Other Purchased Services	2,988	4,306		4,106
600 Non-Food Supplies	210,780	236,626		236,626
630 Food	1,612,754	1,590,537		1,625,537
Total Supplies (600)	1,823,534	1,827,163	0	1,862,163
700 Property	276,065	301,500		435,250
780 Depreciation - Enterprise Funds				
Total Property (700)	276,065	301,500	0	435,250
800 Other Objects	328,008	479,350		477,614
810 Dues and Fees	3,178	2,360		2,360
Total Other Objects (800)	331,186	481,710	0	479,974
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	5,077,938	5,082,275	0	5,175,363

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	2,091			
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	2,091	-	-	-

ANNUAL FINANCIAL REPORT

38 Provo 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,321,981	1,165,489	-	1,200,452
3000 Total State	610,749	650,000	-	550,000
4000 Total Federal	2,872,978	2,873,300	-	2,836,049
TOTAL REVENUES	4,805,708	4,688,789	-	4,586,501
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,807,794	1,742,837	-	1,677,786
200 Employee Benefits	724,361	586,519	-	607,844
300 Purchased Professional and Technical Services	15,847	11,000	-	11,000
400 Purchased Property Services	96,163	127,240	-	97,240
500 Other Purchased Services	2,988	4,306	-	4,106
600 Supplies	1,823,534	1,827,163	-	1,862,163
700 Property	276,065	301,500	-	435,250
800 Other Objects	331,186	481,710	-	479,974
TOTAL EXPENSES/EXPENDITURES	5,077,938	5,082,275	-	5,175,363
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(272,230)	(393,486)	-	(588,862)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,091	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(270,139)	(393,486)	-	(588,862)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	2,199,774	1,588,770	1,929,635	1,929,635
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	1,929,635	1,195,284	1,929,635	1,340,773

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2009		Balances at June 30, 2010
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 / Expenses			
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
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 Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		-		-
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			-
TOTAL NET ASSETS / FUND BALANCES		-		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-		-

ANNUAL FINANCIAL REPORT

38 Provo OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

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

ANNUAL FINANCIAL REPORT

38 Provo				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	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 INSTRUCTION (1000)	0	0	0
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	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)	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	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 NONINSTRUCTIONAL SERVICES (3000)	0	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	0	0	0

ANNUAL FINANCIAL REPORT

38 Provo				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

OTHER FINANCING-Governmental Funds

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

SUMMARY - OTHER FUNDS

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

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

38 Provo SUMMARY - ALL FUNDS	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
REVENUES BY SOURCE				
1000 Total Local	40,680,715	38,993,676	-	40,847,513
3000 Total State	57,520,714	53,629,080	-	52,708,365
4000 Total Federal	17,170,415	18,962,013	-	13,788,379
TOTAL REVENUES	115,371,844	111,584,769	-	107,344,257
EXPENDITURES BY OBJECT				
100 Salaries	58,491,006	58,163,078	-	56,256,840
200 Employee Benefits	21,802,306	22,442,247	-	22,980,967
300 Purchased Professional and Technical Services	2,406,362	2,530,754	-	2,001,462
400 Purchased Property Services	6,491,945	7,027,593	-	14,053,494
500 Other Purchased Services	1,715,871	1,490,135	-	1,567,000
600 Supplies	8,206,202	8,578,332	-	8,178,307
700 Property	5,139,447	5,842,725	-	4,664,885
800 Other Objects	7,432,957	7,643,964	-	7,077,316
TOTAL EXPENDITURES	111,686,096	113,718,828	-	116,780,271
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,685,748	(2,134,059)	-	(9,436,014)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	13,655	6,538,000	-	4,558,000
NET CHANGE IN FUND BALANCE	3,699,403	4,403,941	-	(4,878,014)
FUND BALANCE - BEGINNING (From Prior Year)	24,273,610	20,769,250	37,083,496	37,083,496
Adjustments to Beginning Fund Balance	9,268,763	-	-	-
FUND BALANCE - ENDING	37,241,776	25,173,191	37,083,496	32,205,482

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ANNUAL FINANCIAL REPORT

38 Provo

	2008-2009		2009-2010			2010-2011	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

Detail Schedule of Property Tax

10 GENERAL FUND

Basic Program (53A-17a-135)	.001250	5,294,800	.001433	5,960,624		.001433	5,960,624
Voted Leeway (53A-17a-133)	.001275	5,675,765	.001346	5,598,744		.001346	5,598,744
Board Leeway (53A-17a-134) (Class Size Reduction)	.000214	1,157,100	.000226	940,057		.000226	940,057
Board Leeway (53A-17a-151) (Reading Program)	.000121	529,989	.000121	503,304		.000121	503,304
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000093	422,359	.000098	407,635		.000098	407,635
Tort Liability (63-30-27)	.000058	262,620	.000061	253,732		.000061	253,732
10% of Basic (53A-17a-145) Operating							
Redemptions - Basic Levy		314,494		586,339			586,339
Redemptions - Voted Leeway		337,311		550,741			550,741
Redemptions - Board Leeway		56,549		92,472			92,472
Redemptions - Special Transportation		25,261		40,099			40,099
Redemptions - Tort Liability		16,099		24,959			24,959
Redemptions - Board Levy							
Redemptions - Reading Levy		31,779		49,509			49,509
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		584,343		583,281			583,281
Vehicle Fees in Lieu of Tax Board Leeway		105,162		91,990			91,990
Vehicle Fees in Lieu of Tax - Voted Leeway		627,003		547,869			547,869
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		46,480		39,889			39,889
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		29,180		24,829			24,829
Vehicle Fees in Lieu of Tax - Reading		58,432		49,251			49,251
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003011	15,574,726	.003285	16,345,324	0	.003285	16,345,324

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000249	1,101,302	.000132	549,060		.000132	549,060
Vehicle Fees in Lieu of Tax (59-2-405)		121,489		53,729			53,729
Tax Sales and Redemptions & Other	xxx	65,189	xxx	54,010		xxx	54,010
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000249	1,287,980	.000132	656,799	0	.000132	656,799

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001242	5,491,824	.001307	5,436,522		.001307	5,436,522
Vehicle Fees in Lieu of Tax (59-2-405)		606,260		531,995			531,995
Tax Sales and Redemptions & Other	xxx	326,296	xxx	534,784		xxx	534,784
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001242	6,424,380	.001307	6,503,301	0	.001307	6,503,301

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000828	3,659,895	.000985	4,097,149		.000985	4,097,149
10% of Basic (53A-17a-145) Capital	.000884	3,910,262	.000930	3,868,374		.000930	3,868,374
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		371,608		400,929			400,929
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		464,263		378,542			378,542
Tax Sales and Redemptions Cap Foundation	xxx	200,097	xxx	403,031		xxx	403,031
Tax Sales and Redemptions 10% of Basic		249,382		380,527			380,527
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001712	8,855,507	.001915	9,528,552	0	.001915	9,528,552

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006214	32,142,593	.006639	33,033,976	0	.006639	33,033,976
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