

Box Elder School District

960 South Main
Brigham City, Utah

Revised Budget
2014-2015

&

Tentative Budget
2015-2016

June 2015

Prepared May 15, 2015

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Box Elder School District
Budget Revision June 2014-15
Preliminary Adoption 2015-2016

Introductory Section

BOARD OF EDUCATION

Lynn Capener	President
Wade Hyde	Vice President
Connie Archibald	Member
Karen Cronin	Member
Carrie Ann Johnson	Member
Nancy Kennedy	Member
Bryan Smith	Member

ADMINISTRATION

Dr. Ronald Tolman	Superintendent
Terry Jackson	Assistant Superintendent Personnel
Darin Nielsen	Assistant Superintendent Curriculum
Rodney Cook	Business Administrator
Keri Greener	Director Testing
James Christensen	Director Facilities Management
Kim Lynch	Coordinator Student Services
Alan Shakespeare	Coordinator Technology
Darrell Eddington	Secondary Curriculum Specialist & Applied Technology
Jean Cannon	Supervisor Transportation
Kathy Gifford	Supervisor School Lunch

Executive Summary

Box Elder School District is an independent entity consolidated in 1907 for the purpose of public education. The school district is governed by a Board of Education that is elected by the public. The district boundaries cover all of Box Elder County in northwestern Utah, with the major cities being Brigham City and Tremonton City. The district serves approximately 11,200 Students.

Budget Presentation

Budgets are presented on a modified accrual basis of accounting for all governmental fund types, which include the following:

Fund #	Name
10	General Fund (M & O)
21	Student Activity
26	RDA Recognition Fund
31	Debt Service (Bond)
32	Capital Outlay (Capital Projects)
49	School Lunch
50	Municipal Building Fund

Other Funds included in the budget are as follows:

(Primarily Fiduciary Funds)

75	Foundation Fund
76	Agency Fund

A budget of all estimated revenues and expenditures for the school district is required by law. The budget functions as the operational guide for the fiscal year, and as more information becomes available, the budget is revised following board policies and state law. State law requires that all funds balance. The business department continually monitors expenditures and meets with directors to maintain control and facilitate communication with departments on revenue and expenditures.

Budget Development

Budget development begins as soon as the final balances are verified by the audit. The formal process begins the end of March as numbers from the legislature are published by the Utah State Office of Education. The District Administrative Team collaborates on developing the initial draft of the budget assuring legality and congruency with established school district mission and goals. In the meantime, the District Administrative Team negotiates with employee groups. Requirements are balanced against resources and the initial budget is consolidated.

As required by state law, the initial budget is on file for public perusal for 10 days before board adoption. The budget is officially adopted at a public hearing in June. If a tax increase is requested, the public hearing takes place in August which is required by law. Once adopted, the document becomes the official budget and the district’s operating plan.

Revenue

Box Elder School District receives 50% of its total revenues from the state, 42% from local taxes and fees, 8% from the Federal Government. (2014 audited figures, All Funds) (See Exhibit I)

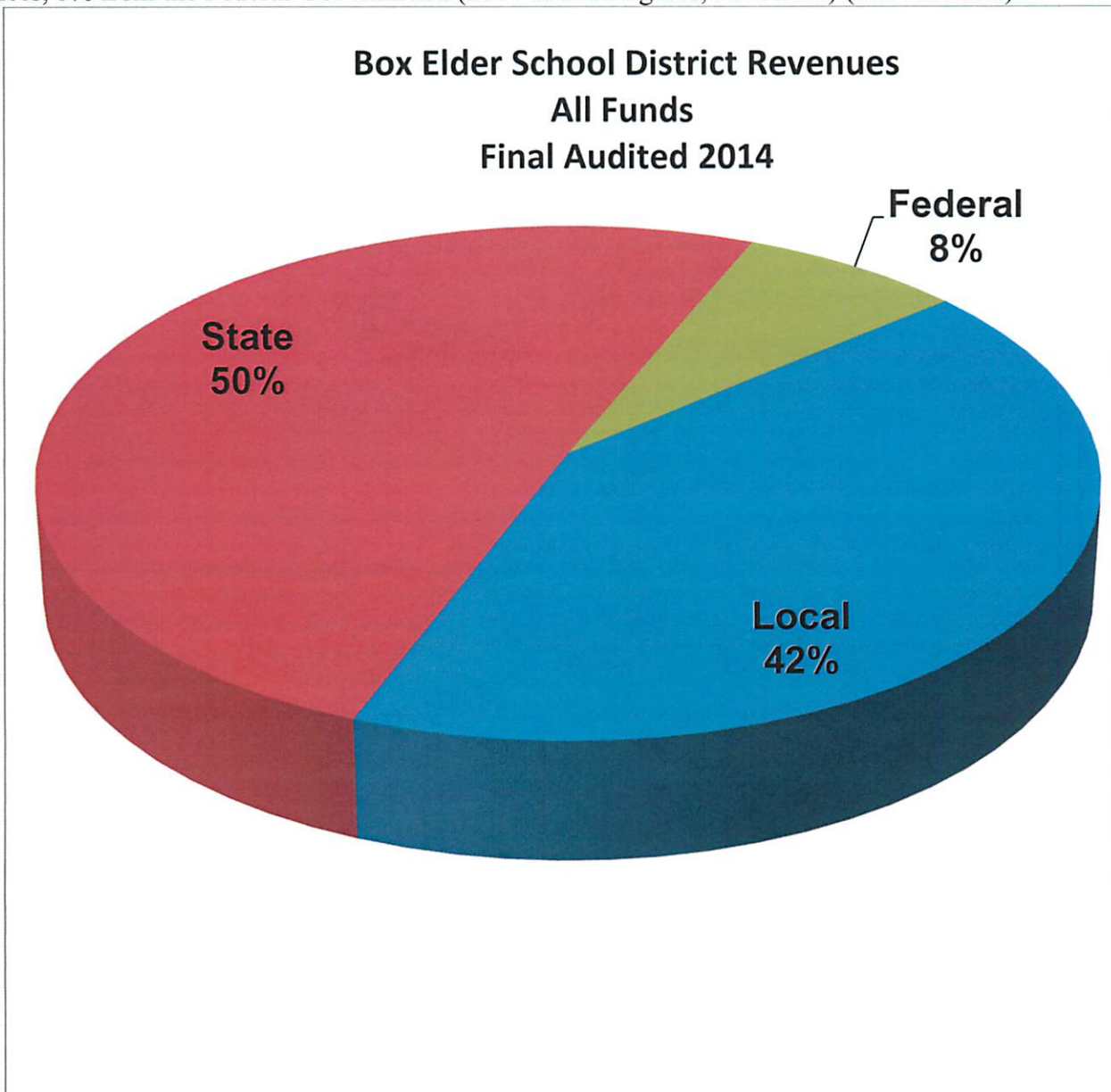


Exhibit I

The state allocation will be \$3,092 per weighted pupil unit for the 2015-16 school year. Allocations from other sources are typically restricted in use for specific programs. Projected interest earnings will be budgeted at .05% for this school year.

Expenditures

Expenditures are largely committed to human resources for instruction and support in education. Salaries make up 45.45% of total spending, benefits 20.54%, supplies 9.31%, purchased services 12.92%, property 3.46%, and other including debt 8.31% .

(2014 audited figures, All Funds, See Exhibit II)

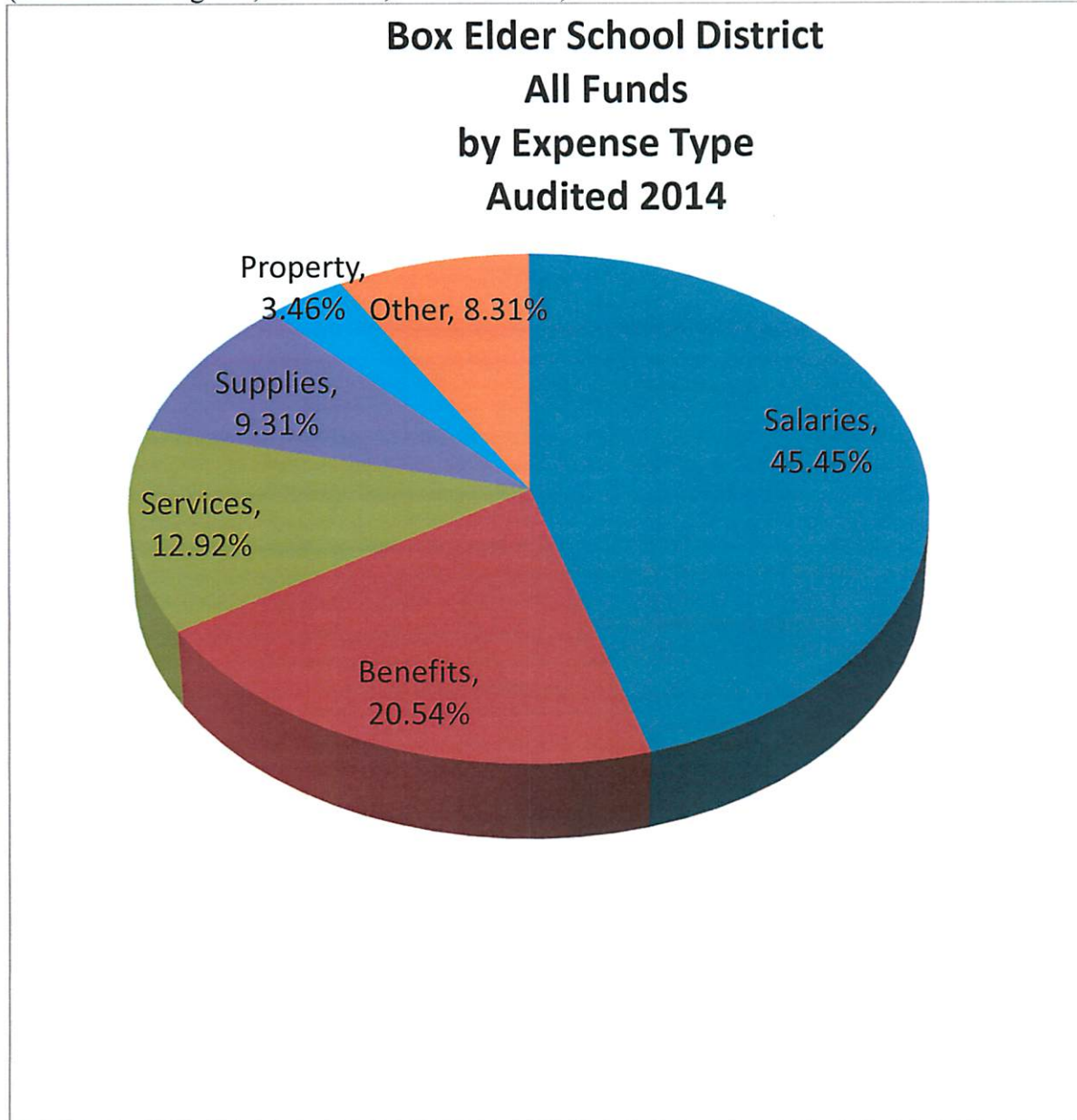


Exhibit II

These numbers include the one time expenditures for Bear River Natatorium remodel.

Fund Balances

At the end of the year, any unspent state program balances are required by law to be set aside for future spending in that program. The allowed balances are regulated by the program requirements. These balances are referred to as Restricted Fund Balances because they have been earmarked and

restricted for future use for the specific programs and cannot be spent for general education. Committed Fund Balances are funds set aside by the board for designated purposes and Assigned Fund Balances are funds set aside by management for restricted purposes.

Fund Balance and Retained Earnings

The Unassigned Fund Balance refers to the balance in the fund after receiving all revenue and paying out expenditures or Retained Earnings. This balance can be allocated to the emergency reserve or other reserves as authorized by the board. Any unallocated funds are budgeted into the next year's budget in the same fund.

Student Count and WPU

The State of Utah pays a base equal amount of money per student to assure equal access to education for all students. Therefore, Box Elder School District is guaranteed a base amount per student even though the tax revenue in our county does not raise that much money. The district is expecting to receive approximately 32 million dollars in equalization money for the 2016 year, about \$10 million of which is local taxes. The District's enrollment has decreased from 11,400 students in the mid 1990's, to 10,500 in 2003; rebounding with a fall enrollment of 11,238 (October 1, 2014). The state fall enrollment estimate is 11,255 (October 1, 2015), which represents .2% growth over the fall enrollment of 11,238 (October 1, 2014). The budget for 2016 is built on 10,400 Weighted Pupil Units (WPU) with a decrease of 83 WPU's from 2015 estimates. (Kindergarten students are counted at .55 of one WPU.) These estimates come from the Minimum School State Estimate Book March 2015.

Property Taxes

The budget was built on a valuation of \$3.463 billion in Box Elder County, excluding redevelopment. Each year the District must determine a "certified tax rate" based on the assessed valuation estimate provided by the State Tax Commission. The certified tax rate is that rate which provides the same property tax revenue as was collected during the current year, plus taxes on new growth in the county. The approved tax rate for 2015 was .008386 or \$8.386 per \$1000 of assessed valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 primary residence will pay an estimated \$461.23 in property taxes for schools. It is currently estimated that .001764 or \$1.764 per \$1,000 of this total is required by the state as a basic rate for education throughout the state. This is an increase from .001477 from last year. It is the first time the legislature has increased this basic rate in years. This is part of the equalization formula for the Weighted Pupil Unit in Utah.

Capital Projects

The remodel on the Box Elder Natatorium began in the spring of 2014 and was completed in August 2014. The budget for the 2015-16 year includes a new Independent Living Student Center (ILSC) and an addition to Alice Harris Intermediate School. Also included in the Capital Outlay Fund budget is revenue for ongoing building maintenance, bus, computer and other equipment replacement.

School District General Financial Information 2014-15

In 2015 the state increase was WPU funding is 2.5%. About 1% went toward a 1.73% increase in retirement and the remainder was used to pay steps and lanes for employees. In addition employees received a 1% cost of living increase and employees on the top of the salary schedule received a 1.5%

one-time enhancement. After the audit was complete an anticipated shortfall of \$800,000 turned out to be almost a \$1,000,000 carryover. With the excess the administration set up an assigned balance set aside to fund termination benefits. The administration also recommended and the board approved another 1% enhancement payment to all employees in December 2014.

Budget Highlights for the 2015-16 Fiscal Year

The budget presented includes the following items:

- Revenue from the state as outlined below plus federal and local revenue.
- Pickup of the district portion of retirement for employees in the old Utah State Contributory Retirement System.
- A shift of property tax revenue recognition from an accrual to cash basis as recommended by the Business Administrator and the independent auditor, Wiggins and Co. The addition of the one-time windfall as a result of the recognition change to the Assigned Termination Benefit Balance.
- Addition of funds to the committed Board Emergency Reserve fund as available to bring it to the 5% maximum allowed by law.
- Increase of the Board Leeway to the legal limit of .0025 and the Voted Leeway to a legal limit of .0006 requiring a truth in taxation hearing to be held in August.
- Steps and lanes for all qualifying employees and a 4% cost of living allowance plus payment of the increased cost of health and accident insurance by the district.
- Other compensation enhancements to help meet the board goal of recruiting and retaining qualified teachers are also included in the budget.
- The Lease payment for the Municipal Building Authority subsidized QZAB(Qualified Zone Academy Bonds) for a portion of the Fielding Elementary School.

Utah Legislative Highlights

The following are major estimated increases or decreases to Box Elder School District general fund:

- WPU reimbursement increase to \$3,092 (4.04% increase over last year)
- Add on funding increased to \$2837 (4.07% increase over last year)
- Special Education overall increase \$570,891(11% increase)
- State CTE with an increase of \$133,998 (4% increase)
- Property Tax Equalization from a basic rate increase to Voted and Board Leeway(\$592,693)
- The net overall increase in state funding appears to be \$2,053,583 a 5.5% increase

Federal Revenue

Expectations right now are that sequestration cuts will continue for federal revenues so the budget will reflect the ongoing cuts. The effected programs have made budget cuts to accommodate these decreases and will continue at those levels.

Organizational Section

District Entity

The legal name of the district is Box Elder County School District, but to prevent confusion with county government the district uses Box Elder School District as the official name.

The boundaries are the Box Elder County lines bordered by Idaho on the north, Nevada on the west, Cache County on the east and Tooele and Weber Counties on the south. The school district is a separate entity with seven board members elected by represented districts in general elections to govern the school district.

School districts were created by Article X, Section 6 of the Constitution of the State of Utah, which was passed by a vote of the people on the first Tuesday of November, 1875, and accepted by the United States Government on January 4, 1896. In 1907 Box Elder County schools were consolidated into one district. The laws of the State of Utah give the district all of the usual corporate powers that would distinguish it as being legally separated from Box Elder County and the State of Utah and any of its other political subdivisions.

The laws of the State of Utah give the district the power to levy taxes, determine fees and other charges approve and modify budgets, and issue debt without approval from any other government. There are some ministerial approvals required of Box Elder County and the Utah State Tax Commission for the purpose of assuring that the district has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The district is also subject to the general oversight of the Utah State Board of Education, including a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

The district serves a general population of 43,400 in 5,723 square miles. The district consists of twenty two schools. The enrollment is 11,238 (fall of 2014). The five largest taxpayers in Box Elder County are: (2014 Property Tax Paid)

Taxpayer	Amount
(1) Ruby Pipeline	\$6,041,249
(2) Proctor and Gamble	\$3,403,126
(3) Pacificorp	\$3,194,835
(4) OEA/Autoliv	\$3,135,596
(5) Malt-O-Meal	\$1,625,415

All financial activity in the district is segregated by fund. A fund is a fiscal and financial entity each with its own assets, liabilities, and residual equity or balance. Generally accepted accounting standards have defined and classified funds as a national standard used by government agencies.

The district has three main fund categories: Governmental, Proprietary and Fiduciary Funds. Governmental Funds are the usual governmental services financed by taxes, including state and federal aid. Proprietary Funds are for business-type activities. This is the School Food Service Fund. Fiduciary Funds are held by the government as a trustee or agent for some other entity or group. This includes the

Foundation and Agency Fund. The four Governmental Funds used by the district are General, Student Activity, Debt Service and Capital projects.

Revenues are classified by fund, program, location, and source. The three main divisions of revenue are Local, State, and Federal sources.

Expenditures are classified by fund, program, location, function, and object. All revenues and expenditures are reported on an accrual basis of accounting, meaning they are recognized when the transaction takes place and the money is available within one year or 60 days from the end of the year for tax revenues. Long term physical assets are not depreciated on the governmental statements but will be shown in The Box Elder School District Annual Financial Report in the notes section under Capital Assets.

Administration and Organization:

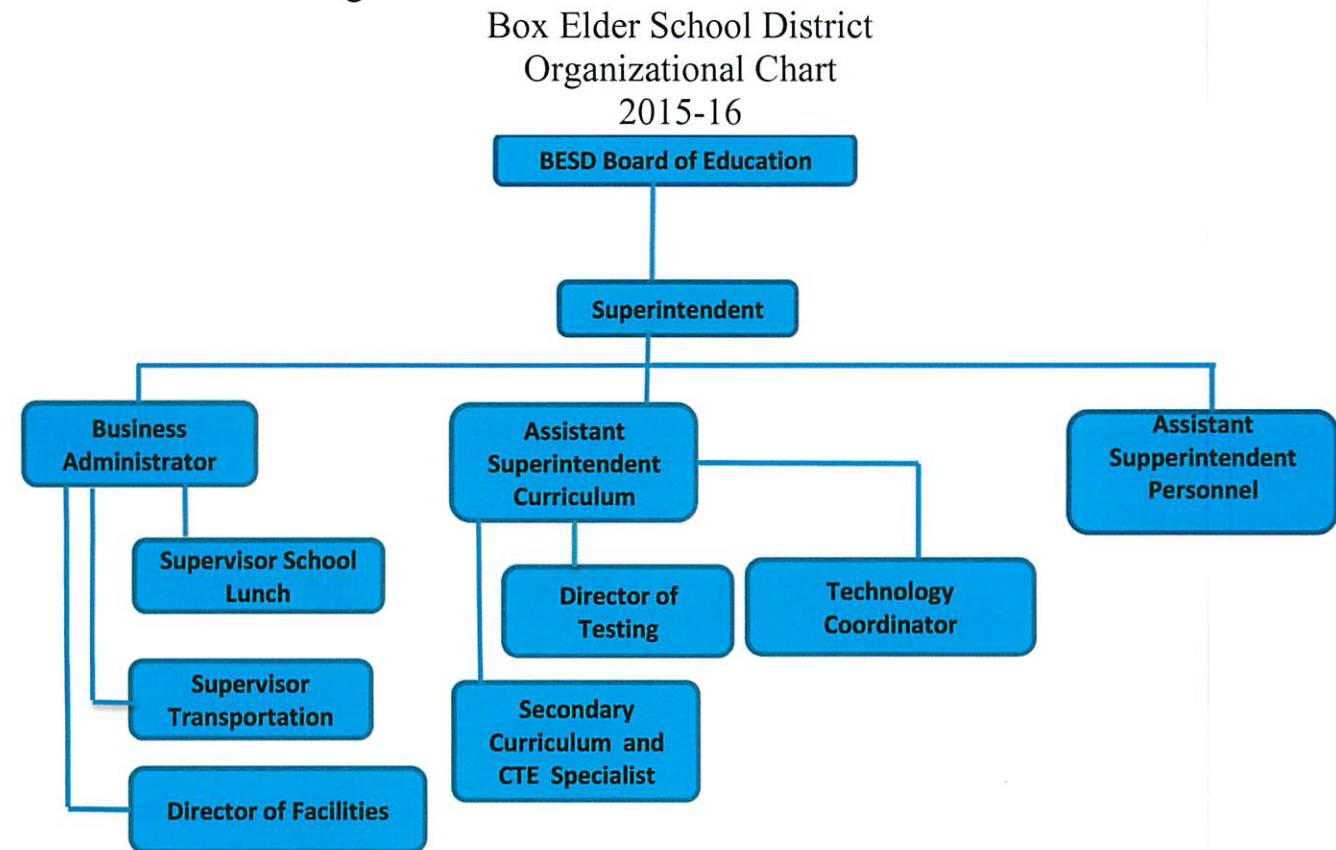


Exhibit III

District Mission

The mission of Box Elder School District is to provide all community members learning opportunities which develop skills, knowledge and attitudes necessary to become contributing members of society; and do this by utilizing available resources and creation productive partnerships.

I. SIGNIFICANT LAWS AFFECTING THIS BUDGET

The following is a summary of the significant provisions of the laws of the State of Utah applicable to Utah school district budgets. This budget is adopted in compliance with these legal requirements.

53A-19-101. Superintendent of the School District as Budget Officer - School District Budget

1. The superintendent of each school district is the budget officer of the district.
2. Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:
 - the revenues and expenditures of the preceding fiscal year;
 - the estimated revenues and expenditures of the current fiscal year;
 - an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the year's taxable value as the basis for this calculation;
 - a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
 - the estimated financial condition of the district by funds at the close of the current fiscal year
3. The tentative budget shall be filed with the district business administrator for public inspection at least 10 days prior to the date of its proposed adoption by the local school board.

53A-19-102. Local School Boards Budget Procedures

1. Prior to June 22 of each year, each local school board shall adopt a budget and make appropriations for the next fiscal year. If the tax rate in the proposed budget exceeds the certified tax rate defined in Subsection 59-2-924(2), the board shall comply with the Tax Increase Disclosure Act in adopting the budget.
2. Prior to the adoption of a budget containing a tax rate which does not exceed the certified tax rate, the board shall hold a public hearing on the proposed budget. In addition to complying with Title 52, Chapter 4, Open and Public Meetings, in regards to the hearing, at least 10 days before the public hearing the board shall do the following:
 - publish a notice of public hearing
 - file a copy of the proposed budget with the board's business administrator for public inspection at least ten days prior to the hearing; and
 - post the proposed budget on the school district's internet website with notification of how to access it in the above notice
3. The board shall file a copy of the adopted budget with the State Auditor and the State Board of Education.

53A-19-103. Undistributed Reserve in School Board Budget

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget. (Box Elder School District currently has \$2,320,000 in emergency reserve which equates to 3.1% of the 2016 proposed General Fund Budget.)
2. The board may appropriate all or a part of the emergency reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted 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 Utah State Board of Education and the Utah State Auditor.
3. The board may not use emergency reserves in the negotiation or settlement of contract salaries for school district employees.

53A-19-104. Limits on Appropriations – Estimated Expendable Revenue

1. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
2. In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
3. In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
4. All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
5. A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.
6. An increase in an appropriation may not be made by the board unless the following steps are taken:
 - the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - notice of the request is published in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and
 - The board holds a public hearing on the request prior to the board's acting on the request.

53A-19-106. Warrants Drawn by Business Administrator

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

53A-19-107. Emergency Expenditures

This chapter does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

53A-19-108. Monthly Budget Reports

1. The business administrator of each local school board shall provide each board member with a report on a monthly basis that includes the following information:
 - the amounts of all budget appropriations;
 - the disbursements from the appropriations as of the date of the report; and
 - The percentage of the disbursements as of the date of the report.
2. A copy of the report shall be available for public review.

II. BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

The following budget policies of the Board of Education guide the preparation and administration of this budget.

A. Operating Budget Policies

- The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, equipment, and for orderly replacement of equipment.
- The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the district will integrate performance measurement and productivity indicators with the budget.
- The district will continue its policy of budgeting for indirect costs in every program to insure that full costs are reflected in every program and fund budget.

B. Capital Improvement Budget Policies

- The district will develop and administer a multi-year plan for capital improvements.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
- The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

C. Debt Management Policies

- The district will confine long-term borrowing to capital projects and purchases of equipment as required by law.
- When the district finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The district will try to keep the average maturity of general obligation bonds at or below twenty years.
- Total general-obligation debt will not exceed the legal bonding capacity.
- The district will not use long-term debt for current operations.
- The district will meet all debt service obligations when due.
- The district will retire tax and revenue anticipation debt annually.
- The district will maintain communication with bond rating agencies about its financial condition. The district will follow a policy of full disclosure in every financial report and official statement.
- The district will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.

D. Revenue Estimation Policies

- The district business administrator will estimate annual revenues by an objective, analytical process. The district will not include revenue in the budget that cannot be verified with documentation of its source and amount.

E. Fund Balance and Reserve Policy

- In order to maintain and protect the long term financial capacity of the district, total fund balance and reserves in the General Fund will be maintained at a responsible level as directed by the board.

F. Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information, on a basis consistent with General Accepted Accounting Principles, as established by the Governmental Accounting Standards Board.
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the district's financial statement.

G. Control Procedures

- While there is no known fraud prevention guarantee; the following procedures reviewed by Wiggins and Co., the school district's independent auditors, will assure that collusion and/or fraud have to take place in order for the district to lose money. These procedures will protect the district from some of the more common types of fraud. Other suggestions or input on protecting the school district funds are certainly welcome.
- All checks are cut through the regular accounts payable channels that include:
 1. The payable voucher with all documentation is submitted by end user to the school or location secretary.
 2. The Principal reviews the request and approves the voucher by signing it.
 3. The voucher is also reviewed and signed by the Program Director.
 4. The Accounts Payable Clerk then checks extensions, account number, invoice and receiving copy, as well as any documentation for the reimbursement.
 5. The check stock is blank and only available to the accounts payable clerk, and the bank information is coded at printing.
 6. The Accounts Payable Clerk, backup clerk and Business Administrator are the only ones with the password for printing checks.
 7. The checks are cleared through bank reconciliation by the Business Administrator monthly as part of the bank reconciliation.
 8. All accounts payable voided checks are done by the Payroll Clerk.
- Standard district receipting procedures include the following:
 1. All receipts are received and listed by the Receptionist.
 2. Deposit slips are prepared by the Purchasing Clerk.
 3. The money is then deposited by the Accounts Payable Clerk at least twice weekly.
 4. The Purchasing Clerk reviews, balances, and enters the receipts on the books.
 5. The Business Administrator receives the list of checks and cash from the Receptionist and the receipt for the deposit from the Accounts Payable Clerk, which are compared for consistency.
 6. The bank statements come to the Business Administrator who reconciles the statements with the general ledger by the fifteenth of the month.

- Payroll and Personnel procedures:
 1. All payroll additions and changes come from the personnel office on a form signed by the Assistant Superintendent Personnel.
 2. Annually a list of all employees by program is sent to the directors who are asked to review it carefully and sign it and return it to the payroll office. Any questions about personnel are resolved promptly.
 3. Undeliverable W-2's are reviewed by the personnel office, the employee is contacted and corrections are made so they can be sent to the employee.
 4. Annually an audit confirmation sheet is sent to all full time employees detailing pay, benefits, and leave balances. They check for accuracy, sign and return to the personnel office.
 5. All pay vouchers and electronic time requests are signed or electronically approved by the Principal, then the Program Director.
 6. Payroll vouchers and electronic time requests are reviewed by Payroll Clerk for accuracy, overtime, and hours worked compared to hours allowed per week.
 7. All substitute vouchers are electronically matched to leave requested for teachers or employee they worked for. All payroll payments are direct deposit (ACH) through the main account which is reconciled by the Business Administrator.
- General procedures:
 1. Bank transfers can only be done by the Payroll Clerk and require an approving signature by the Business Administrator.
 2. All journal entries require two signatures.
 3. Purchasing is decentralized requiring departments and schools to get initial bid quotations on purchases under \$10,000. The requisitions are then checked by the purchasing clerk for bids and accuracy. State contract vendors or consortiums do not require bids. Curriculum materials have been approved by a textbook committee and the curriculum director so solicitations are not required. Purchases over \$10,000 are advertised and bid on a district level according to board policy.
 4. Schools must maintain records for student activity money using the district accounting software. The Business Administrator audits every school every year. The independent auditors audit two elementary schools and two secondary schools each year on a rotating basis. Schools are required to send in financial reports on a monthly basis to the Purchasing Clerk.
 5. The management, including the Superintendent, encourages business office clerks to question any procedure or expense that may not look proper. The clerks are free to go directly to the Superintendent if they feel it necessary.

III. BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

Every dollar of expenditure included in this budget is assigned a director as a “cost center controller” for that particular piece of the budget. The directors are responsible to control their budgets, and are subject to disciplinary action for failure to properly control or manage their budgets. The account control system and organization will not allow expenditures to be incurred

unless they are properly classified and authorized by the cost center controller and within the limits of available appropriations. Requisitions, purchase orders, etc. are reported as encumbrances against available appropriations at the time they are originated.

Directors are authorized to make changes (reallocations) within their budgets with approval of the finance department. New program budgets or expansions of program budgets require board approval.

BUDGET CALENDAR – FY 2016

The budget calendar below outlines the actions that must be completed, along with the target dates for completion, in order to present the budget to the Board of Education in a timely manner.

04/10- 04/30/15	Budget Meetings with directors Final 2014 projected 2015
05/01/15	Completed budget requests due to business office
05/08/15	Administrative review of proposed budget complete
05/15/15	Preliminary Proposed Budget completed
05/22/15	Preliminary Proposed Budget sent to the board
05/27/15	Proposed Budget on file for public inspection
06/10/15	Budget Hearing, tentatively approve new budget and revise old budget
07/01/15	Implement FY 2015 budget
08/12/15	Budget Hearing to establish levies (assuming information from county is available), formally adopt new budget.

A notice of public hearing on the budget, published in county newspapers, will advertise the date, time, place of the public hearing and inform the public that the proposed budget document is on file in the Business Administrator's office. As part of the budget adoption process, the board will set the mill levy of ad valorem property tax required by the district and the purpose(s) for which it is to be levied.

IV. EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

Instructional Services (1000) - This function includes those activities dealing directly with the instruction of pupils. The expenditures which can be identified as being directly related

to instruction of pupils in a learning situation are considered as instructional. Teacher salaries, teacher assistant salaries, equipment in the classroom essential to the subject taught, furniture and supplies directly related to instruction are examples of the type of expenditures that are included.

Student Services (2100) - This function encompasses those activities related to promoting and improving student well-being. The costs necessary to manage and provide health and nursing services are identified with this function. It includes providing health services which are not part of direct instruction. This function also includes assessing and testing pupils with respect to career and educational opportunities, and helping them establish realistic goals. The costs of counseling, testing for speech and hearing and special needs assessment are included in this category.

Instructional Support Services (2200) - This function encompasses those activities which have as their purpose managing, directing, and supervising the instructional program and improving the quality of instruction and curriculum. It includes responsibilities in such areas as improvement of curriculum and instruction, research and development, program evaluation, curriculum supervision, and in-service education for professional personnel, as well as supplies and equipment to support the instructional program. This function also embraces the preparing, maintaining, and distribution of library and media resources used to support instruction. Some examples would be costs for media equipment, salaries of media personnel, library books, and periodicals.

Support Services-District Administration (2300) - This function covers those activities which have as their purpose overall administrative responsibility for the entire school system. It includes responsibilities of such areas as the Board of Education, Office of the Superintendent, and Business Administrative Services. Costs include staff salaries, as well as supplies and equipment to support general administration.

Support Services-School Administration (2400) - This function covers those activities which have as their purpose directing, managing, and supervising a school. It includes the principal, assistant principal, and other administrative and clerical staff. Costs necessary to provide personnel, supplies, and equipment to manage and operate a school, should be classified in this function.

Support Services-Business (2500) - This function encompasses those activities concerned with the operation of accounting, purchasing, personnel and technology. Costs include staff salaries, as well as supplies and equipment to support these activities.

Plant Operation and Maintenance Services (2600) - This function encompasses those activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, building, and building equipment in an effective working condition and state of repair.

Student Transportation (2700) - This function covers the costs of providing management and operation services for regular bus routes used to transport students to and from school.

Child Nutrition Services (3100) - This function encompasses those activities which have as their purpose the management of the food service program for the school or school system. And serving of regular and incidental meals, lunches, breakfasts, or snacks in connection with school activities. It includes directing and managing food services, preparing and serving food, operating kitchen equipment, and storage of food and equipment.

Non-K12 Services (3200) - These are activities that are non-K12 activities such as Pre-School and Adult Education.

Community Services and Building Rental (3300) - This function covers the activities concerned with the management of and coordination of the natatoriums, community recreation services, and building rentals.

Capital Costs (4000) – This function includes all construction and major capital outlay expenditures for school district operation.

Debt Service (5100) - This function covers bond principal, interest, and paying agent costs. (See Exhibit IV)

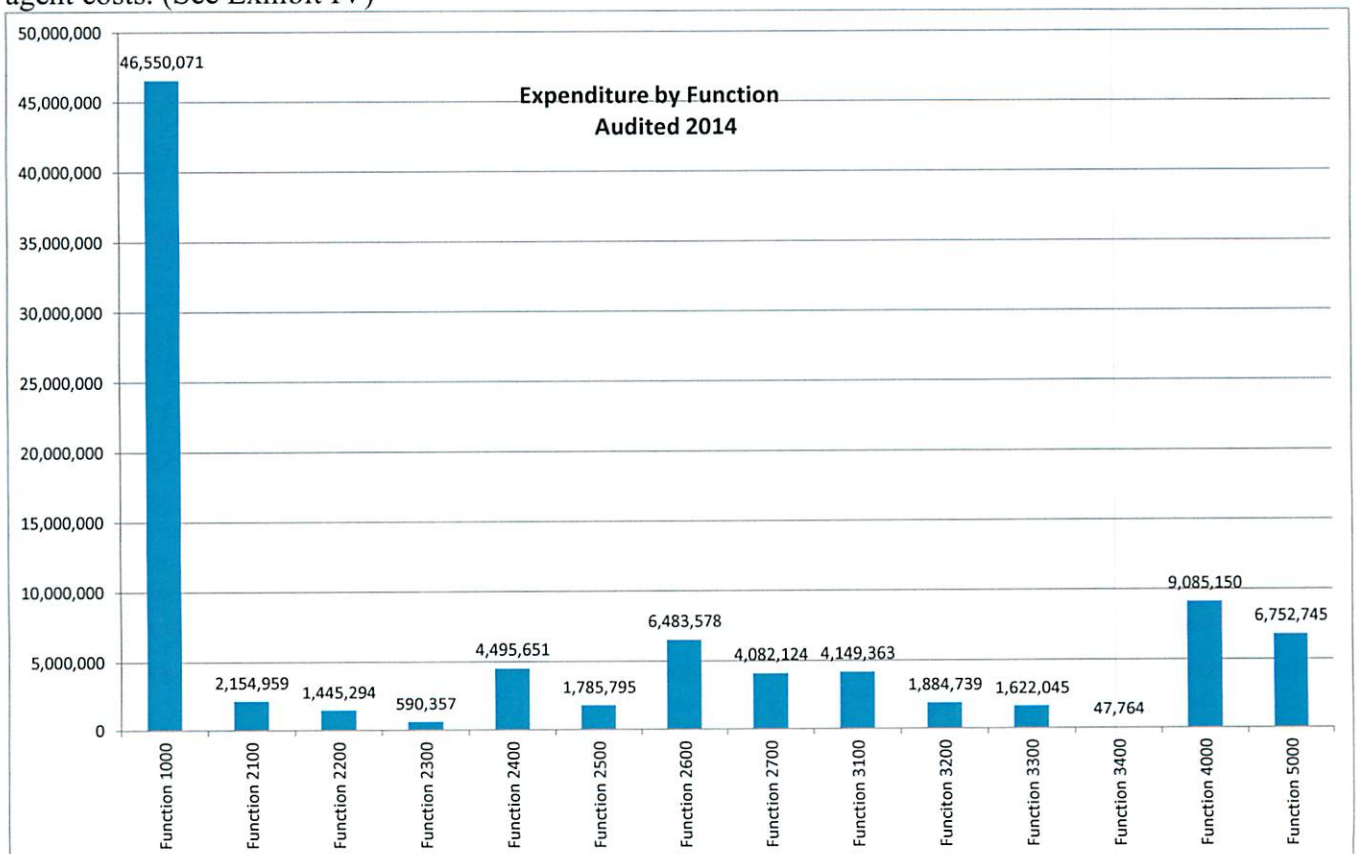


Exhibit IV

Financial Section

The financial section is made up of the following:

- Summary of Budgets (All Governmental Funds)
- General Fund with Expenditures by Function Yearly Comparison
- General Fund with Expenditures by Object Yearly Comparison
- General Fund Major Revenue Sources
- General Fund Major Expenditures by Function
- Special Revenue Funds Revenue and Expenditure
- School Activity Fund Budget Revenue and Expenditure by Function
- Child Nutrition Fund Budget by Revenues and Expenditures
- Capital and Debt Service Funds Summary
- Capital Outlay Fund Budget
- District Enrollment Trends
- Governmental Funds Revenue Summary Yearly Comparison
- Budget information built on the monthly School Board Report format. It includes columns showing 2012-13 actual, with 2013-14 actual, 2014-15 revised, and 2015-16 preliminary budgets. The School Board will be asked to approve both the revised budget for 2014-2015 and the preliminary for 2015-2016 at the budget hearing on June 10, 2015. Tax levies will be established through board approval on August 12, 2015 at board meeting.
 - The School Board levy requested for the reading program is included in the 2010-2016 budgets inclusive.
 - The anticipated costs of steps, lanes, insurance and other employee benefits are included in the budget but may vary as negotiations are finalized.
 - Anticipated increases in utilities and fuel have also been included in the budget.
 - All benefit and pay cost increases are included with Health and Accident costs budgeted to be paid by the School District.
 - Increased one-time and program expenditures have been added in the budget amounts.
 - Budgeted revenues have been built in with corresponding expenditures.
 - State revenue has been estimated using the best information available as of the end of April 2015 from state estimates.

Financial Section

Box Elder School District
Summary of Budgets - All Governmental Fund Types
 Fiscal Year 2015-16 Budget

	Total All Governmental Funds	General (FD10) Fund	Fund 21, 26, 49 Special Revenue Fund	Fd 32 & 31 Capital & Debt Service Funds
Revenues:				
Property taxes	40,515,176	18,293,162	4,682,637	17,539,377
Interest on investments	359,985	158,000	1,800	200,185
Sale of Food	1,579,016	0	1,579,016	0
Other local revenue	7,010,000	2,560,000	4,450,000	0
State of Utah	50,937,261	50,217,952	719,309	0
Federal government/Other	7,155,230	4,650,000	2,505,230	0
Total Revenues	107,556,668	75,879,114	13,937,992	17,739,562
Expenditures and Encumbrances:				
Instruction	52,805,507	48,715,179	4,090,328	
Counseling and child accounting	2,295,261	2,295,261		
Media Services and education supervision	1,588,291	1,588,291		
General district administration	736,269	736,269		
General school administration	5,067,084	4,668,412	398,672	
Accounting, personnel, purchasing, & IT services	2,242,535	2,242,535		
Operation and maintenance of school buildings	7,275,492	7,275,492		
Student transportation	4,379,463	4,379,463		
Child Nutrition Services	4,905,492		4,905,492	
Non-K12 Services	1,984,128	1,984,128		
Community services and building rentals	1,818,577	1,818,577		
Capital Outlay	16,421,716		2,341,319	14,080,397
Debt Service	9,062,482		2,341,318	6,721,164
Total Expenditures and Encumbrances	110,582,297	75,703,607	14,077,129	20,801,561
Net Total Expenditures and Encumbrances	(3,025,629)	175,507	(139,137)	(3,061,999)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	202,622	0	0	202,622
Operating Transfer In/Out & (Uses)	0	0	0	
Total Sources (Uses)	202,622	0	0	202,622
Excess (deficiency) of revenue and other sources (uses) over expenditures	(2,823,007)	175,507	(139,137)	(2,859,377)
Fund Balances Unreserved & Unassigned - July 1	\$ 23,228,516	\$ 675,898	\$ 1,248,142	\$ 21,304,476
Fund Balances Unreserved & Unassigned - June 30	\$ 20,405,509	\$ 851,405	\$ 1,109,005	\$ 22,437,725

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2015-16 With Comparative Information for Years 2012-13 Through 2014-15

Fund Expenditures by Function

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
Revenues:				
Property taxes	15,564,023	14,841,724	15,166,502	18,293,162
Interest on investments	218,901	143,191	155,846	158,000
Other local revenue	2,990,534	2,326,269	2,691,113	2,560,000
State of Utah	42,421,716	46,744,295	48,467,574	50,217,952
Federal government	4,379,308	4,579,658	4,650,000	4,650,000
Total Revenues	65,574,482	68,635,137	71,131,035	75,879,114
Expenditures and Encumbrances:				
Instruction	43,146,935	43,396,109	45,960,542	48,715,179
Counseling and child accounting	2,191,221	2,154,959	2,192,114	2,295,261
Media services and educational supervision	1,402,875	1,445,294	1,531,498	1,588,291
General district administration	581,357	590,357	696,962	736,269
General school administration	4,200,392	4,262,154	4,480,175	4,668,412
Accounting and purchasing services	2,117,570	1,785,795	2,059,342	2,242,535
Operation and maintenance of school buildings	6,342,182	6,483,578	6,742,641	7,275,492
Student transportation	4,020,680	4,082,124	4,221,326	4,379,463
Non-K12 Services	1,817,562	1,884,739	1,915,159	1,984,128
Community Services	1,746,422	1,622,046	1,757,130	1,818,577
Total Expenditures and Encumbrances	67,567,196	67,707,155	71,556,889	75,703,607
Excess (deficiency) of revenues and other sources (uses) over expenditures	(1,992,714)	927,982	(425,854)	175,507
Other financing uses		(1,499,719)	0	0
Other financing sources	286,323	188,469	500,000	0
Other changes in reserved and designated fund balances	1,302,387			
Fund Balances Unreserved & Undesignated - July 1	\$ 1,389,024	\$ 985,020	\$ 601,752	\$ 675,898
Fund Balances Unreserved & Undesignated - June 30	\$ 985,020	\$ 601,752	\$ 675,898	\$ 851,405

Financial Section

Box Elder School District

General Fund (M & O Fund 10)

For Fiscal Year 2015-16 With Comparative Information for Years 2012-13 Through 2014-15

Fund Expenditures by Object

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
Revenues:				
Property taxes	15,564,023	14,841,724	15,166,502	18,293,162
Interest on investments	218,901	143,191	155,846	158,000
Other local revenue	2,990,534	2,326,269	2,691,113	2,560,000
State of Utah	42,421,716	46,744,295	48,467,574	50,217,952
Federal government	4,379,308	4,579,658	4,650,000	4,650,000
Total Revenues	65,574,482	68,635,137	71,131,035	75,879,114
Expenditures and Encumbrances:				
Salaries	39,914,263	40,040,314	41,914,192	44,790,760
Employee benefits	17,542,357	18,246,765	18,891,091	20,062,598
Contract services - professional & educational	1,632,322	1,496,209	1,858,935	1,858,935
Maintenance & repairs (other)	907,532	635,367	657,412	657,412
Field trips, insurance, phone & travel	1,298,058	1,404,823	1,468,747	1,468,747
Supplies, textbooks & utilities	4,982,765	5,102,631	5,806,382	5,905,024
Equipment	713,209	335,917	555,000	555,000
Other	576,690	445,130	405,130	405,130
Total Expenditures and Encumbrances	67,567,196	67,707,156	71,556,889	75,703,606
Excess (deficiency) of revenues and other sources (uses) over expenditures	(1,992,714)	927,981	(425,854)	175,508
Other financing uses		(1,499,719)	0	0
Other financing sources	286,322	188,469	500,000	0
Other changes in reserved and designated fund balances	1,302,387	0	0	0
Fund Balances Unreserved & Unassigned - July 1	\$ 1,389,024	\$ 985,019	\$ 601,750	\$ 675,896
Fund Balances Unreserved & Unassigned - June 30	\$ 985,019	\$ 601,750	\$ 675,896	\$ 851,404

Financial Section

Box Elder School District
General Fund (FD10) - Major Revenue Sources
Fiscal Year 2015-16 Budget

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
REVENUES:				
Local Sources				
Property taxes	15,564,023	14,841,724	15,166,502	18,293,162
Interest on investments	218,901	143,191	155,846	158,000
Other local revenue	2,990,534	2,326,269	3,191,113	2,560,000
Total Local Sources	18,773,458	17,311,184	18,513,461	21,011,162
State Sources				
Regular Basic School Programs:				
Regular School Program K-12	21,111,038	24,462,156	26,362,558	26,300,931
NEC EX Small Schools	658,528	679,279	621,742	658,329
Professional Staff Costs	2,860,379	2,980,695	3,024,855	3,160,943
Adm Costs/Foreign Exchange Students	0	14,495	17,832	18,552
Restricted Basic School Program				
Special Education - Regular Program	3,266,639	3,361,133	3,445,825	3,650,494
Special Education - Self Contained	786,870	780,072	748,266	926,604
Special Education - Preschool	736,939	791,914	803,828	990,862
Ext. Year Program - Severly Handicapped	82,229	20,247	22,461	23,032
Special Education - Minimum Schools	113,597	115,594	111,647	111,927
Vocational and Technical Education	2,002,042	1,771,610	1,820,692	1,954,690
Vocational District Set Aside				
Gifted and Talented	44,875	62,585	67,434	69,322
Advanced Placement	15,179	0	0	0
Concurrent Enrollment	79,037	72,540	63,806	64,159
At Risk Programs	0	0	0	0
Youth in Custody	657,103	611,659	625,583	625,583
Class Size Reduction	1,973,262	1,974,806	2,031,099	2,127,144
Other State Sources of Revenue				
Flexible Allocation (WPU Distribution) SS&Retirement	441,271	427,952	418,919	418,311
Retirement and FICA	0	0	0	0
Experimental Programs				
School Nurses	18,516	17,027	16,953	16,853
Pupil Transportation	2,672,813	2,768,399	2,919,644	3,010,461
Educational Technology (ETI)				
Teacher's Supplies	91,429	89,836	87,925	106,492
Educator Salary Adjustments	2,860,966	2,850,398	2,851,862	2,851,862
Library Books Electronic Resources	11,481	11,083	10,999	31,808
Extended Day Kindergarten (see below)		0	0	0
Professional Development/UPASS	36,505	0	0	0
Quality Teaching Block Grant	0	0	0	0
Local Discretionary Block Grant	0	0	0	0
Enhance for Students at Risk	363,672	390,054	318,451	343,409
Trust Land	567,122	700,085	720,482	720,482
Voted Leeway	0	467,624	411,610	747,764
Board Leeway	0	304,563	265,932	522,470
Adult Ed High School Completion	162,424	140,136	119,802	209,869

Financial Section

Box Elder School District
General Fund (FD10) - Major Revenue Sources
 Fiscal Year 2015-16 Budget

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
Reading - State Literacy Program	309,421	307,585	279,196	276,714
Out of State Tuition Reimbursement	65,507	95,000	95,000	95,000
On-Line Testing/Elementary Arts	0	0	0	0
Extended Day Kindergarten	148,731	157,037	153,170	153,885
Critical Language	20,000	30,000	30,000	30,000
Driver Education	79,965	0	0	0
Other State Revenue	184,176	288,731	0	0
Total State Revenues	42,421,716	46,744,295	48,467,573	50,217,952
General Fund Revenue				
Federal Sources				
Class Size Reduction (5230)				
Title II Part D (7505)	38,994			
Title I (7511)	1,039,218	835,673	835,673	885,673
Fed NCLB Title I Migrant (7548)	78,659	112,818	112,818	112,818
Title II Math & Science (7626)	256,753	303,525	303,525	303,525
Special Education	2,163,920	2,307,042	2,307,042	2,307,042
Medicaid and Americorp		684,247	684,247	684,247
Perkins Formula (6043)	98,450	92,588	92,588	92,588
ATE Tech Prep/School to Work	45,127	41,462	41,462	41,462
IDEA B Preschool (7522)	120,034	115,311	115,311	115,311
Stabilization ARRA	0	0	0	0
Forest Service	54,431	53,189	53,189	53,189
Other Federal Revenue	483,722	33,803	104,145	54,145
Total Federal Revenues	4,379,308	4,579,658	4,650,000	4,650,000
Total Revenue	65,574,482	68,635,137	71,631,034	75,879,114

Financial Section

Box Elder School District
General Fund **FD10**) - Major Expenditures
Fiscal Year 2015-16 Budget

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
EXPENDITURES:				
Instruction - Function 1000				
Salaries - Teachers	22,993,005	23,246,313	24,216,070	26,305,913
Salaries - Substitute Teachers	490,919	438,288	530,000	630,000
Salaries - Teacher Aides	2,918,239	2,945,657	3,001,500	3,121,560
Salaries - All Other	169,539	185,521	202,400	210,496
Total Salaries	26,571,702	26,815,779	27,949,970	30,267,969
Employee Benefits	12,308,555	12,861,785	13,229,523	13,474,567
Purchased Services	1,486,905	1,483,821	1,364,967	1,500,000
Supplies	883,259	1,179,159	2,223,939	2,100,500
Textbooks	776,693	428,798	540,000	700,000
Other	479,730	354,726	353,273	363,273
Total Supplies and Materials	15,935,142	16,308,289	17,711,702	18,138,340
Property (Instructional Equipment) & Otl	640,091	276,916	298,870	308,870
Total Expenditures - Instruction	43,146,935	43,400,984	45,960,542	48,715,179
Support Services/Child Accounting & Counseling - Function 2100				
Salaries - Attend. & Social Work	148,746	363,081	343,286	357,017
Salaries - Guidance	835,401	711,064	739,507	769,087
Salaries - Health Services	93,190	83,306	86,638	90,104
Salaries - Psychologists	123,277	127,107	132,191	137,479
Salaries - Secretarial & Clerical	143,171	134,180	139,547	145,129
Salaries - All Other	128,426	678	705	733
Total Salaries	1,472,211	1,419,416	1,441,874	1,499,549
Employee Benefits	616,026	612,666	642,991	668,711
Purchased Services	96,321	118,530	98,400	118,152
Supplies	4,359	3,974	7,200	7,200
Property	1,930	0	1,000	1,000
Other Objects	374	374	649	649
Total Expenditures - Support Services/Child	2,191,221	2,154,960	2,192,114	2,295,261
Support Services/Media Services & Educational Supervision - Function 2200				
Salaries - Supervisors & Directors	371,328	405,281	443,271	461,002
Salaries - Media Personnel	241,371	195,554	203,376	211,511
Salaries - Secretarial & Clerical	145,498	145,499	151,319	157,372
Salaries - Media Aides	161,934	170,428	177,245	184,335
Salaries - All Other		0	0	0
Total Salaries	920,131	916,762	975,211	1,014,220
Employee Benefits	361,191	398,414	402,953	419,071
Purchased Services	28,439	26,246	30,983	30,983
Supplies (except as below)	25	12,525	13,000	13,000
Library Books	50,527	51,842	52,000	53,666
Periodicals	13,064	11,843	10,500	10,500

Financial Section

Box Elder School District
General Fund **FD10**) - Major Expenditures
Fiscal Year 2015-16 Budget

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
Audio Visual Materials	27,482	8,063	28,000	28,000
Property	922	19,599	15,000	15,000
Other Objects	1,094	0	3,851	3,851
Total Expenditures - Support Services/Med	1,402,875	1,445,294	1,531,498	1,588,291

Support Services/General District Administration - Function 2300

Salaries - District Administration	148,071	148,072	172,936	190,253
Salaries - Supervisors	18,852	22,225	43,114	44,839
Salaries - Secretarial & Clerical	67,198	67,198	69,886	72,681
Salaries - All Other				
Total Salaries	234,121	237,495	285,936	307,773
Employee Benefits	129,937	136,747	147,592	153,496
Purchased Services	53,144	61,405	105,377	106,000
Liability Insurance	111,883	100,695	102,960	112,000
Supplies and Materials	33,729	32,923	34,617	35,000
Property	0	0	0	0
Other Objects	18,543	21,092	20,480	22,000
Total Expenditures - Sup. Serv./General Di	581,357	590,357	696,962	736,269

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	1,927,432	1,913,954	2,041,842	2,137,398
Salaries - Secretarial & Clerical	959,575	954,721	992,910	1,032,626
Salaries - All Other	0			
Total Salaries	2,887,007	2,868,675	3,034,752	3,170,024
Employee Benefits	1,223,525	1,282,137	1,324,291	1,377,263
Purchased Services	79,250	100,828	108,056	108,056
Supplies and Materials				
Property				
Other Objects	10,610	10,514	13,069	13,069
Total Expenditures - Sup. Serv./General Sc	4,200,392	4,262,154	4,480,168	4,668,412

Financial Section

Box Elder School District
General Fund **FD10**) - Major Expenditures
Fiscal Year 2015-16 Budget

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
Support Services/Accounting & Purchasing Srvc - Function 2500				
Salaries	1,051,615	987,552	1,019,113	1,159,878
Employee Benefits	432,700	446,209	475,284	494,295
Purchased Services	452,809	210,683	244,362	254,136
Supplies and Materials	178,912	140,953	305,583	317,806
Property				1,419
Other Objects	1,534	399	15,000	15,000
Total Expenditures - Sup. Serv./Acct & Pur	2,117,570	1,785,796	2,059,342	2,242,535
Operation & Maintenance of School Buildings - Function 2600				
Salaries	2,502,414	2,462,706	2,626,989	2,732,069
Employee Benefits	1,045,866	1,044,137	1,155,461	1,201,679
Purchased Services	931,700	936,874	957,571	995,874
Supplies and Materials	1,859,040	2,039,084	2,000,052	2,343,302
Property	1,130	0		
Other Objects	2,032	776	2,568	2,568
Total Expenditures - Sup. Serv./Acct. & Pur	6,342,182	6,483,577	6,742,641	7,275,492
Support Services/Student Transportation Services - Function 2700				
Salaries - Secretarial & Clerical	46,805	47,100	48,984	50,943
Salaries - Supervisors	52,710	52,709	54,817	57,010
Salaries - Bus Drivers	1,820,929	1,836,603	1,889,353	1,964,927
Salaries - Mechanics	177,675	180,679	187,906	195,422
Total Salaries	2,098,119	2,117,091	2,181,061	2,268,303
Employee Benefits	726,100	732,576	772,269	803,160
Purchased Services	258,748	247,734	260,000	320,000
Supplies and Materials	945,509	983,826	987,996	968,000
Property	-7,796	897	20,000	20,000
Other Objects	0	0	0	0
Total Expenditures - Sup. Serv./Student Tr	4,020,680	4,082,124	4,221,326	4,379,463
Non K-12 Activities - Function 3200				
Salaries	1,152,269	1,222,284	1,262,415	1,312,911
Employee benefits	426,110	455,819	444,439	462,217
Purchased Services	70,927	69,417	80,000	80,000
Other	168,257	137,220	128,305	129,000
Total Non-Instruction	1,817,563	1,884,740	1,915,159	1,984,128
Recreation Community Services/Natatoriums - Function 3300				
Salaries	1,024,676	992,554	1,076,863	1,119,937
Employee benefits	272,347	276,273	296,288	308,140
Contract services	267,787	180,168	180,000	185,000
Supplies, textbooks & utilities	134,781	136,378	160,000	160,000
Equipment	12,129	3,148	3,979	5,500
Other	34,702	33,524	40,000	40,000
	1,746,422	1,622,045	1,757,130	1,818,577
TOTAL EXPENDITURES	\$67,567,197	\$67,712,031	\$71,556,882	\$75,703,607

Financial Section

Box Elder School District
Summary of Budgets - Special Revenue Funds (Fund 21,26,49)
Fiscal Year 2015-16 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 26 RDA Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	4,682,637		4,682,637	0
Interest on investments	1,500			1,500
Sale of Food	1,577,417		0	1,577,417
Other local revenue	4,451,899	4,450,000	0	1,899
State of Utah	719,309			719,309
Federal government	2,505,230			2,505,230
Total Revenues	9,255,355	4,450,000	4,682,637	4,805,355
Expenditures and Encumbrances:				
Instruction	4,489,000	4,489,000		
Non-Instruction	9,588,129		4,682,637	4,905,492
Total Expenditures and Encumbrances	9,394,492	4,489,000	4,682,637	4,905,492
Net Total Expenditures and Encumbrances	(139,137)	(39,000)	0	(100,137)
Other Financing Sources (Uses)	0	0	0	0
Bond sale proceeds				
Other financing sources				
Operating Transfer In/Out				
Excess (deficiency) of revenue and other sources (uses) over expenditures				
Fund Balances Unreserved & Unassigned - July 1	1,472,304	\$ 745,859	\$ -	\$ 726,445
Fund Balances Unreserved & Unassigned - June 30	1,333,167	\$ 706,859	\$ -	\$ 626,308

Financial Section

Box Elder School District

School Activity Fund Budget (Fund 21)

For Fiscal Year 2015-16 Actual Comparative numbers available 2012-13 through 2014-15

Fund Expenditures by Function

	2012-2013 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
REVENUES:				
Local Sources				
Property taxes				
Tuition				
Other Local revenue	3,181,314	3,594,746	4,500,000	4,450,000
Total Local Sources	3,181,314	3,594,746	4,500,000	4,450,000
 Expenditures and Encumbrances:				
Instruction (function 1000)				
Salaries	151,349	0	0	0
Employee benefits				
Contract services	1,030,764	1,842,771	625,899	626,000
Supplies, textbooks & utilities	1,763,731	1,096,281	3,109,542	3,110,000
	247,162	210,035	354,887	355,000
Other		233,497	397,672	398,000
Total Instruction	3,193,006	3,382,584	4,488,000	4,489,000
 Total Expenditures and Encumbrances	 3,193,006	 3,382,584	 4,488,000	 4,489,000
 Excess (deficiency) of revenues and other sources (uses) over expenditures	 (11,692)	 212,162	 12,000	 (39,000)
Other financing uses				
Other financing sources				
 Other changes in Reserved and Designated Fund Balances				
Fund Balances Unreserved & Unassigned - July 1	\$ 533,389	\$ 521,697	\$ 733,859	\$ 745,859
Fund Balances Unreserved & Unassigned - June 30	\$ 521,697	\$ 733,859	\$ 745,859	\$ 706,859

Financial Section

Box Elder School District

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2015-16 With Comparative Information for Years 2012-13 Through 2014-15

Fund Expenditures by Function

	2012-13 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
REVENUES:				
Sale of Food	1,201,570	1,179,605	1,417,417	1,577,417
Other Local revenue	2,688	19,930	3,399	3,399
State of Utah	744,437	731,076	759,309	719,309
Federal Government	2,385,967	2,390,933	2,505,230	2,505,230
Total Revenue	4,334,662	4,321,544	4,685,355	4,805,355
Expenditures:				
Salaries	1,387,401	1,377,453	1,492,887	1,552,602
Employee benefits	477,838	473,874	621,556	646,418
Cost of food	2,035,624	1,941,787	2,122,636	2,122,636
Contract services	63,928	38,353	75,251	75,252
Supplies & Materials	62,852	70,000	67,000	67,000
Equipment	16,464	7,237	141,584	141,584
Other	300,000	240,659	300,000	300,000
Total Expenditures	4,344,107	4,149,363	4,820,914	4,905,492
Excess (deficiency) of revenues and other sources (uses) over expenditures	(9,446)	172,181	(135,559)	(100,137)
Other financing sources	0	0	0	0
Other changes in Reserved and Designated Fund Balar	66,291			
Fund Balances Unreserved & Unassigned - July 1	632,978	689,823	862,004	726,445
Fund Balances Unreserved & Unassigned - June 30	\$ 689,823	\$ 862,004	\$ 726,445	\$ 626,308

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2015-16 Budget

	All Capital & Debt Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	17,539,377	9,550,000	7,989,377
Interest on investments	200,185	175,000	25,185
Bond Refund/Other	120,000	120,000	0
State of Utah	0	0	0
Ins./Prop Recry/Federal	82,622	82,622	0
Donations	0		
Total Revenues	17,942,184	9,927,622	8,014,562
Expenditures and Encumbrances:			
Oper/Maint	0		
Bond Debt	6,839,664	128,000	6,711,664
Purchased services	29,248	19,748	9,500
Land Improvement	0	0	0
Building Maintenance	2,018,279	2,018,279	
New Construction	9,502,799	9,502,799	
Vehicles	1,089,486	1,089,486	
Furniture/Equipment	1,065,085	1,065,085	
Other Objects	257,000	257,000	
Total Expenditures	20,801,561	14,080,397	6,721,164
Excess revenue over (under) expenditures & encumbrances	(2,859,377)	(4,152,775)	1,293,398
Other Financing Sources (Uses) Bond sale proceeds	0	0	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	(2,859,377)	(4,152,775)	1,293,398
Unreserved & Unassigned - July 1	\$ 34,564,305	\$ 25,227,386	\$ 9,336,919
Unreserved & Unassigned - June 30	\$ 31,704,928	\$ 21,074,611	\$ 10,630,317

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2015-16 With Comparative Information for Years 2012-13 Through 2014-15

Fund Expenditures by Function

	2012-13 Actual	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
REVENUES:				
Property taxes	9,545,081	9,225,737	9,512,924	9,512,924
Interest on investments	170,503	155,204	165,000	165,000
Bond Refund/Other	92,521	111,213	115,000	115,000
State of Utah	13,464	0	0	0
Ins./Prop Recry/Federal		0	0	0
Donations				
Total Revenues	9,821,569	9,492,154	9,792,924	9,792,924
Expenditures and Encumbrances:				
Oper/Maint	0	0	0	0
Bond Debt/Municipal Building Auth	213,909	214,000	250,000	250,000
Purchased services	32,671	34,415	128,000	128,000
Building Maintenance	1,570,316	2,099,338	2,018,279	2,018,279
Construction	4,797,291	4,599,072	3,098,898	9,502,799
Vehicles	1,057,061	1,296,543	1,089,486	1,089,486
Furniture/Equipment	937,989	841,782	1,065,085	1,065,085
Other Objects (Land)	73,849	0	24,218	24,218
Vehicle charges/Other	0	0	2,500	2,500
Total Expenditures	8,683,086	9,085,150	7,676,466	14,080,367
Excess revenue over (under) expenditures & encumbrances	1,138,483	407,004	2,116,458	(4,287,443)
Other Financing Sources (Uses) 10% Basic/M&O & Interfund Transfers	300,650	71,148	91,148	91,148
Changes in unreserved fund balance (Decrease)/increase in reserves	(1,219,945)	6,912,961	0	0
Excess of revenues and other sources over (under) Expenditures & encumbrances anc	219,188	7,391,113	2,207,606	(4,196,295)
Unreserved & Unassigned - July 1	\$ 15,409,478	\$ 15,628,666	\$ 23,019,779	\$ 25,227,385
Unreserved & Unassigned - June 30	\$ 15,628,666	\$ 23,019,779	\$ 25,227,385	\$ 21,031,090

Financial Section
Box Elder School District
Enrollment History October 1 Count

**BOX ELDER COUNTY SCHOOL
DISTRICT**

District Enrollment Trends
Year Ended 1988-2011 Actuals
Fall October 1 Counts

Year Ended 30-Jun	Student Fall Enrollment
1993	11,320
1994	11,279
1995	11,247
1996	11,305
1997	11,252
1998	11,215
1999	11,052
2000	10,937
2001	10,850
2002	10,655
2003	10,506
2004	10,549
2005	10,586
2006	10,567
2007	10,625
2008	11,132
2009	11,052
2010	11,187
2011	11,289
2012	11,271
2013	11,131
2014	11,242

Financial Section

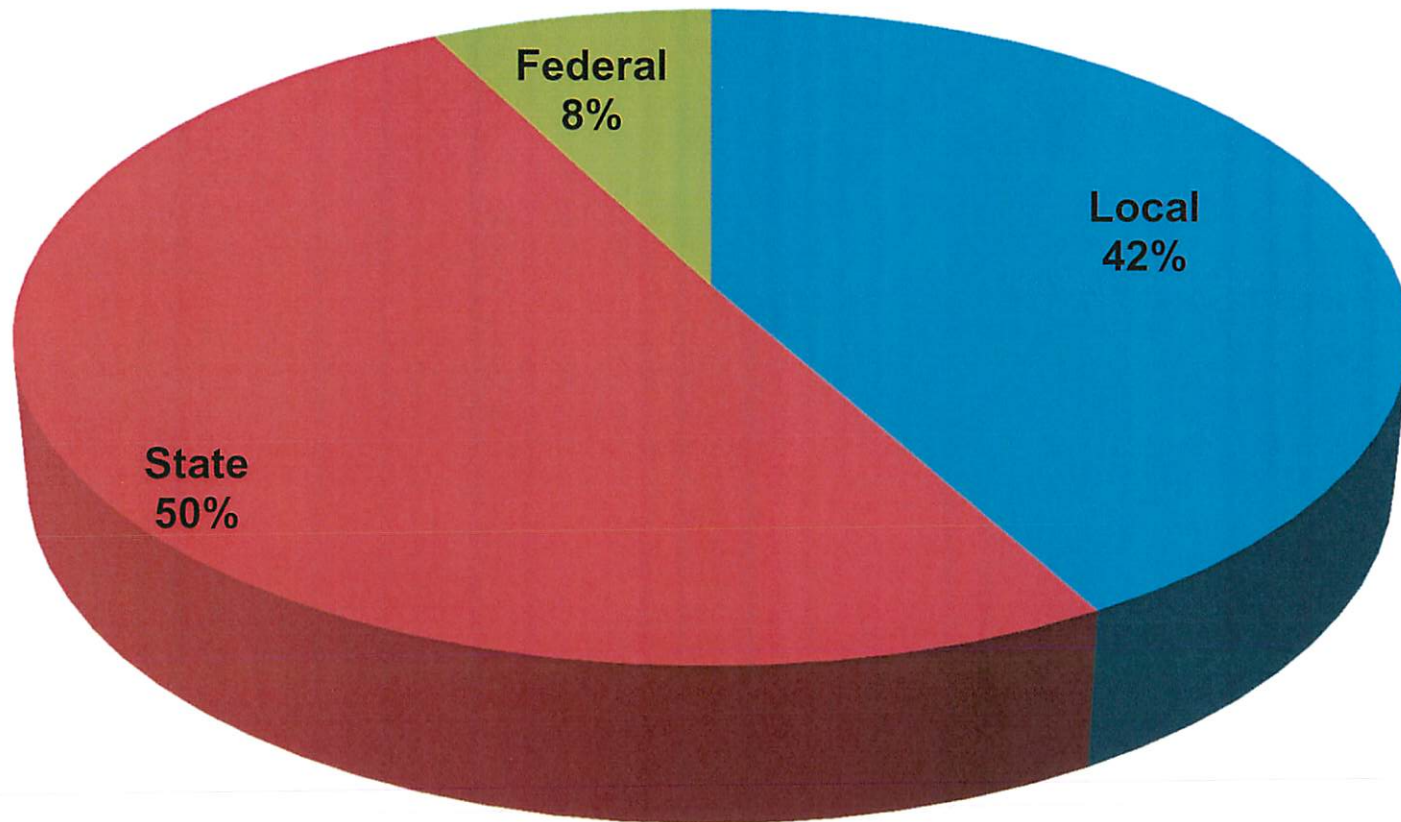
Box Elder School District

Governmental Funds - Revenue Summary Comparison

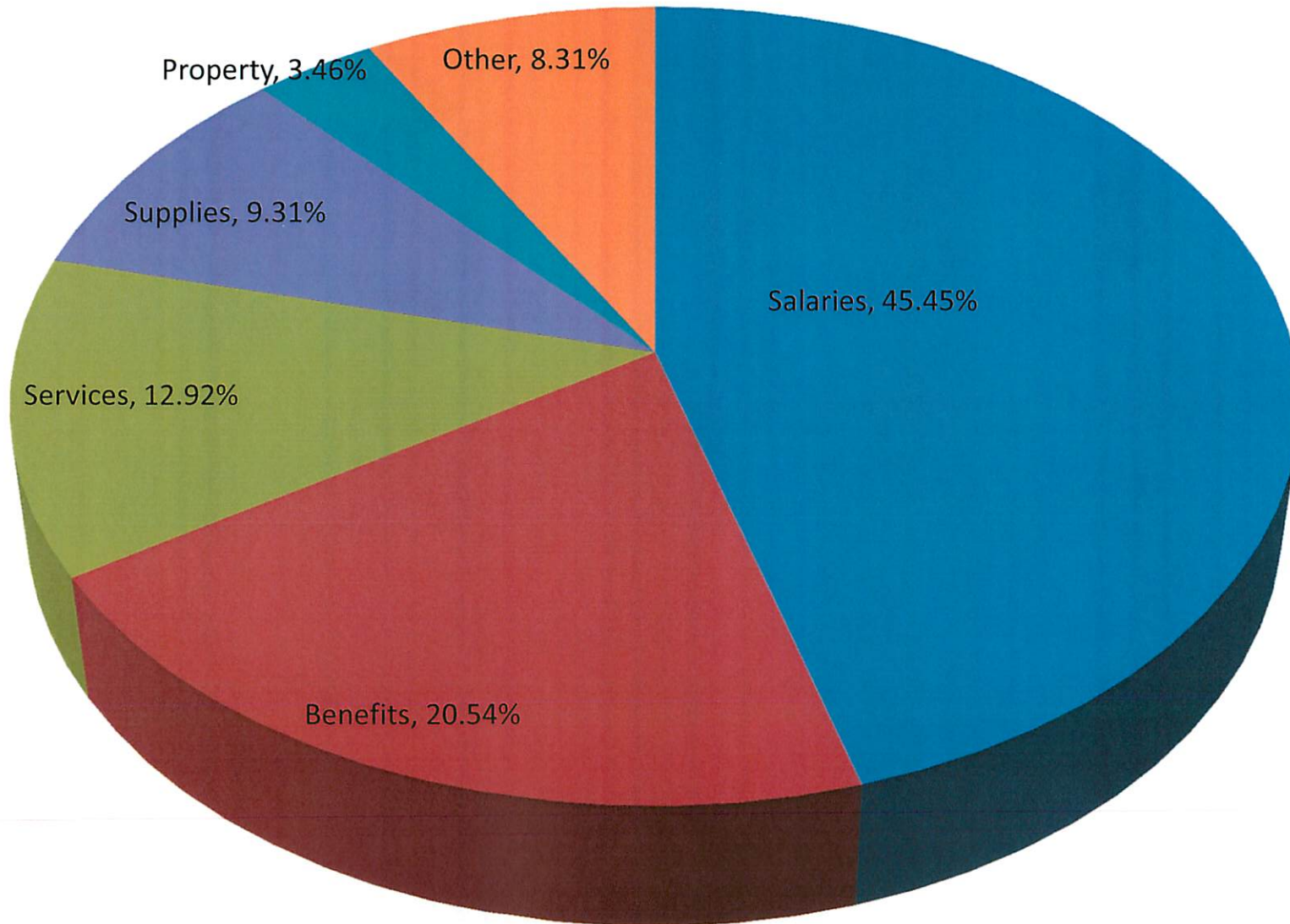
For Fiscal Year 2015-16 With Comparative Ubfirnatui fir Years 2003-04 Through 2014-15

		Maintenance & Operation Fund	Funds 21,23,49 Special Fund	Funds 31 & 32 Capital and Bond Funds	Total All Funds
		0			
2003-04	Actual	\$ 48,713,815	\$ 5,082,034	\$ 7,958,579	\$ 61,754,428
2004-05	Actual	\$ 50,729,875	\$ 5,365,952	\$ 6,649,144	\$ 62,744,971
2005-06	Actual	\$ 50,729,875	\$ 5,365,952	\$ 7,181,487	\$ 63,277,314
2006-07	Actual	\$ 56,882,939	\$ 6,093,633	\$ 7,934,793	\$ 70,911,365
2007-08	Actual	\$ 64,052,133	\$ 9,842,760	\$ 5,700,000	\$ 79,594,893
2008-09	Actual	\$ 67,059,083	\$ 9,673,133	\$ 14,390,660	\$ 91,122,876
2009-10	Actual	\$ 59,303,764	\$ 7,399,267	\$ 19,004,073	\$ 85,707,104
2010-11	Actual	\$ 64,119,660	\$ 7,302,930	\$ 12,809,405	\$ 84,231,995
2011-12	Actual	\$ 62,221,409	\$ 7,063,738	\$ 16,703,922	\$ 85,989,069
2012-13	Actual	\$ 65,574,482	\$ 7,515,976	\$ 17,647,492	\$ 90,737,950
2013-14	Actual	\$ 68,635,137	\$ 7,807,612	\$ 17,279,470	\$ 93,722,219
2014-15	Revised	\$ 75,799,371	\$ 9,255,355	\$ 17,942,184	\$ 102,996,910
2015-16	Preliminary	\$ 75,879,114	\$ 13,937,992	\$ 17,739,562	\$ 107,556,668

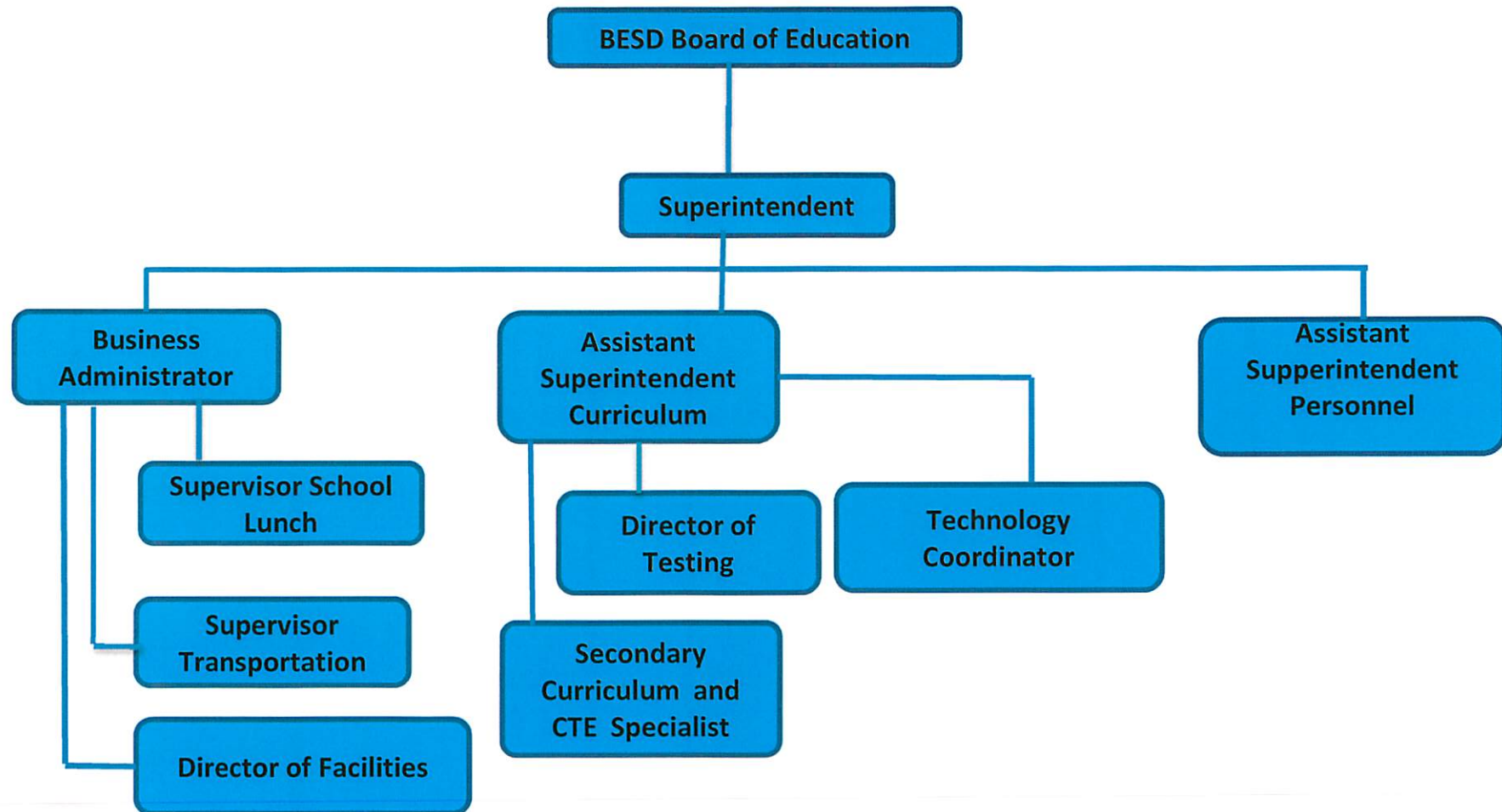
Box Elder School District Revenues
Final Audited 2014



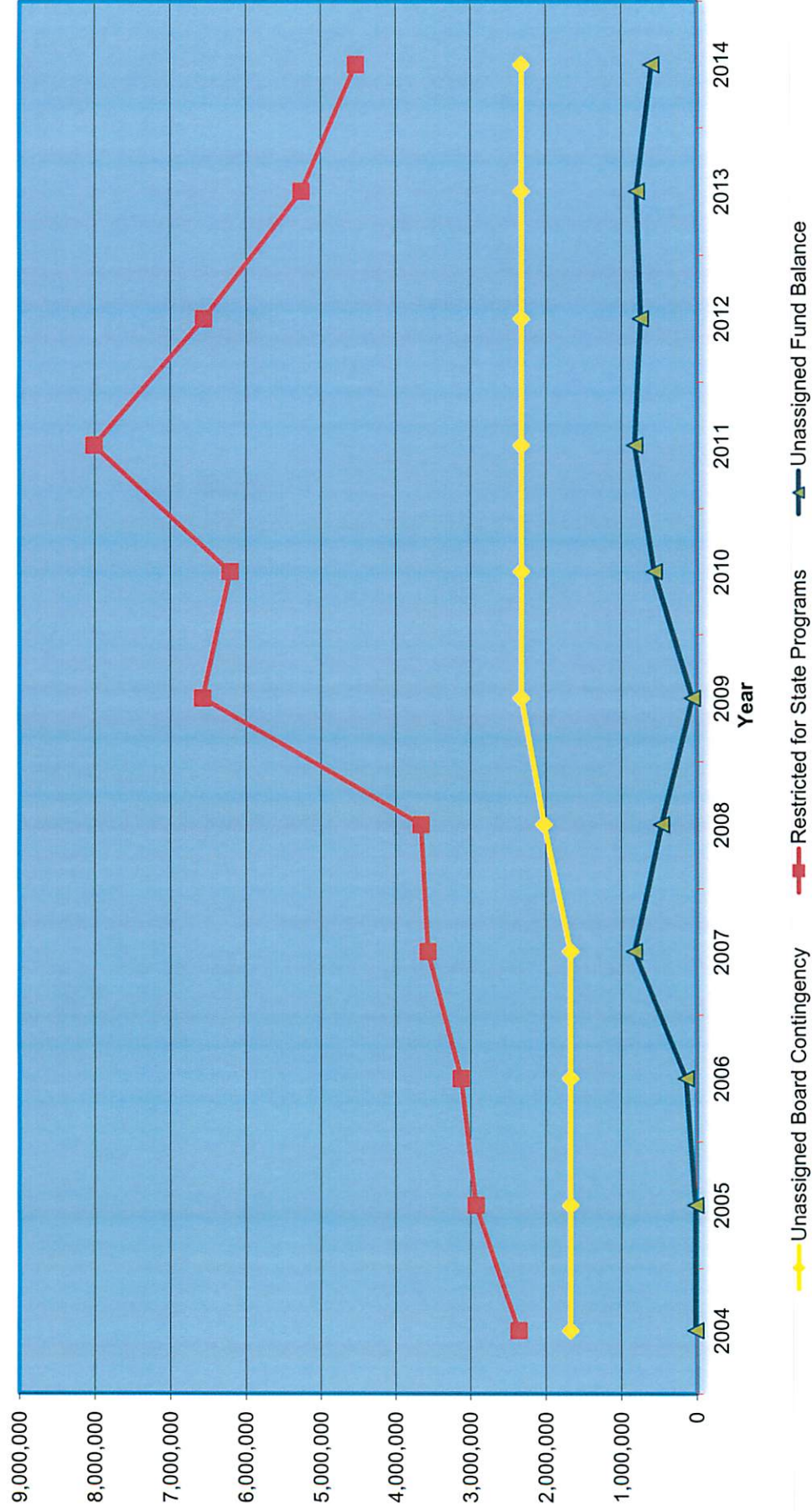
**Box Elder School District
Expense Type
Audited 2014**



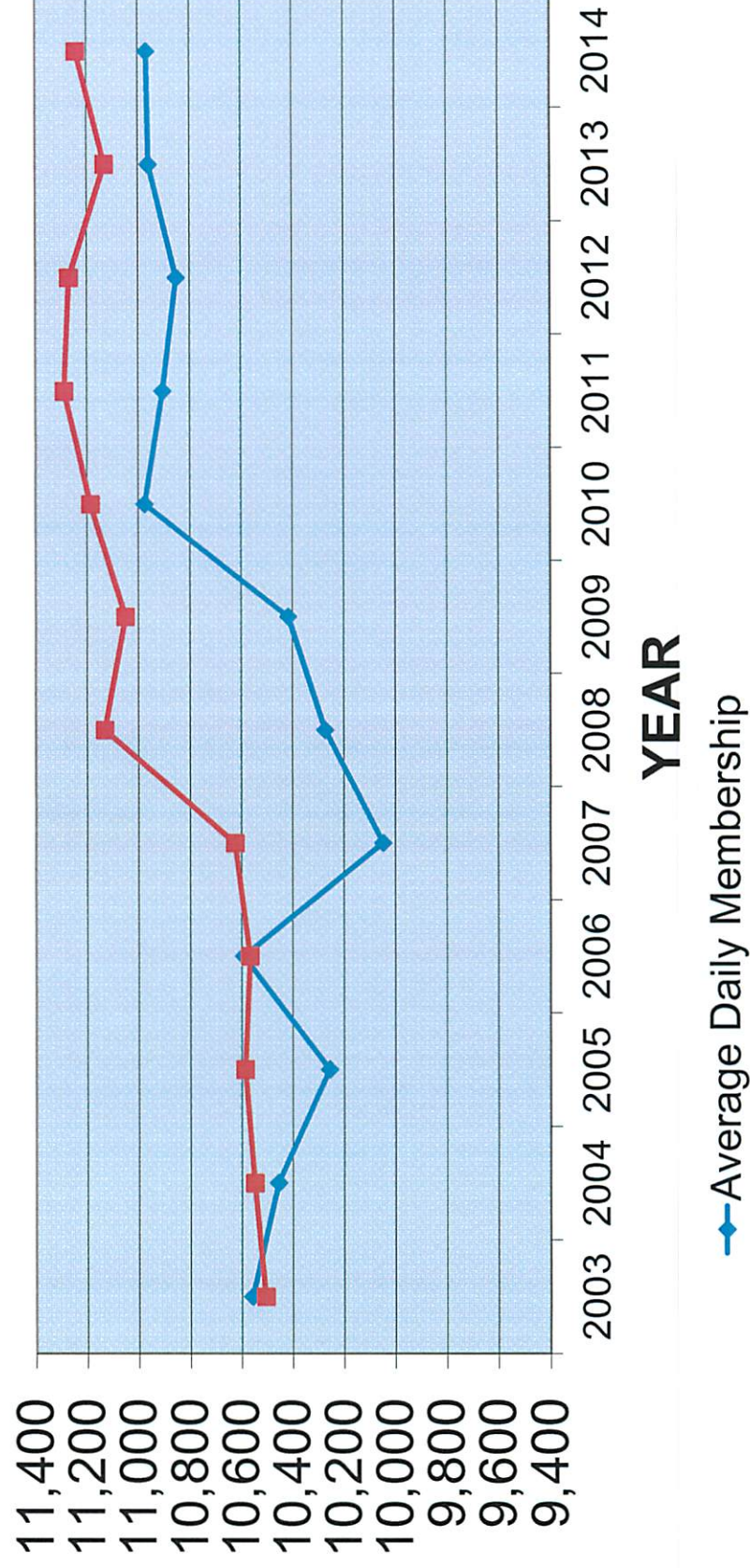
Box Elder School District Organizational Chart



Reserves General Fund
in Dollars

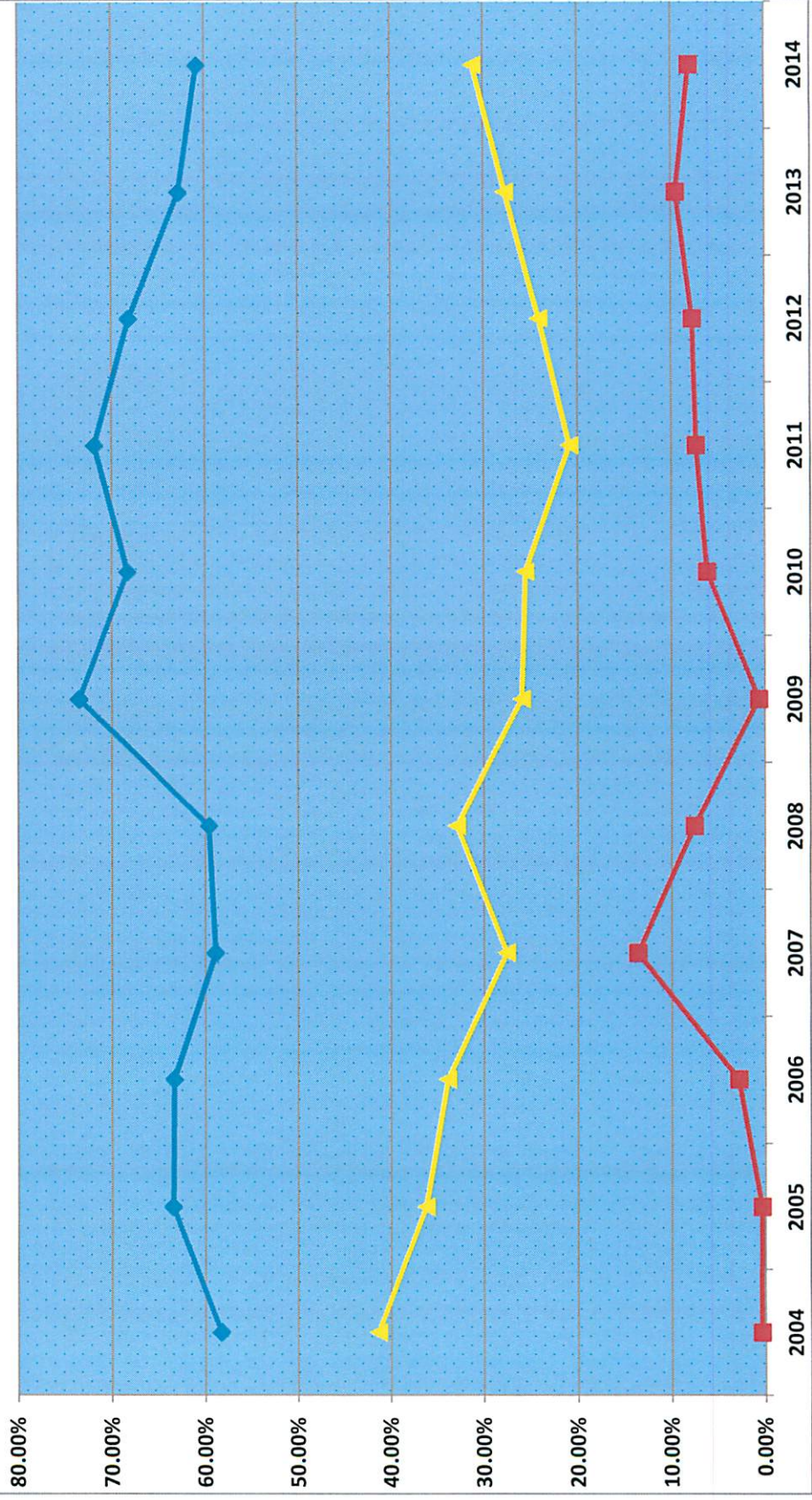


Average Daily Membership and Fall Enrollment

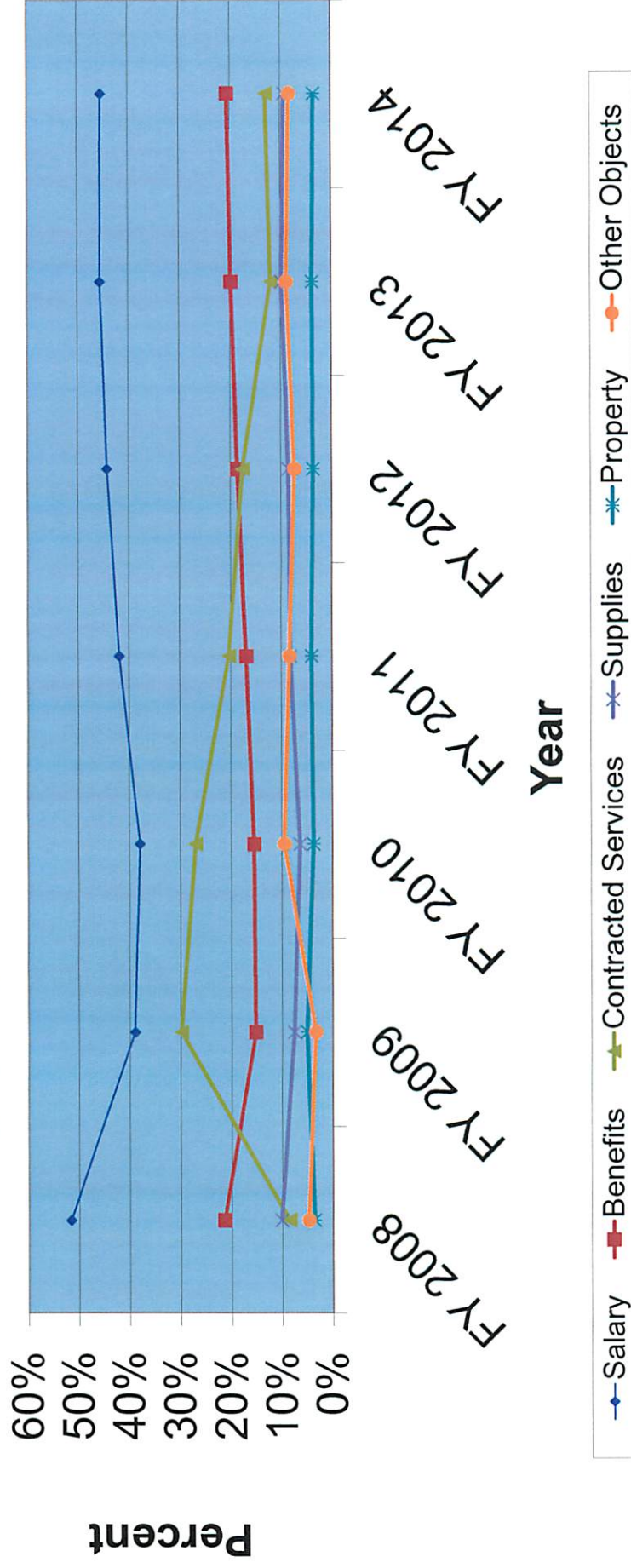


General Fund Balances as a percent of Total Fund Balances
through FY 2014

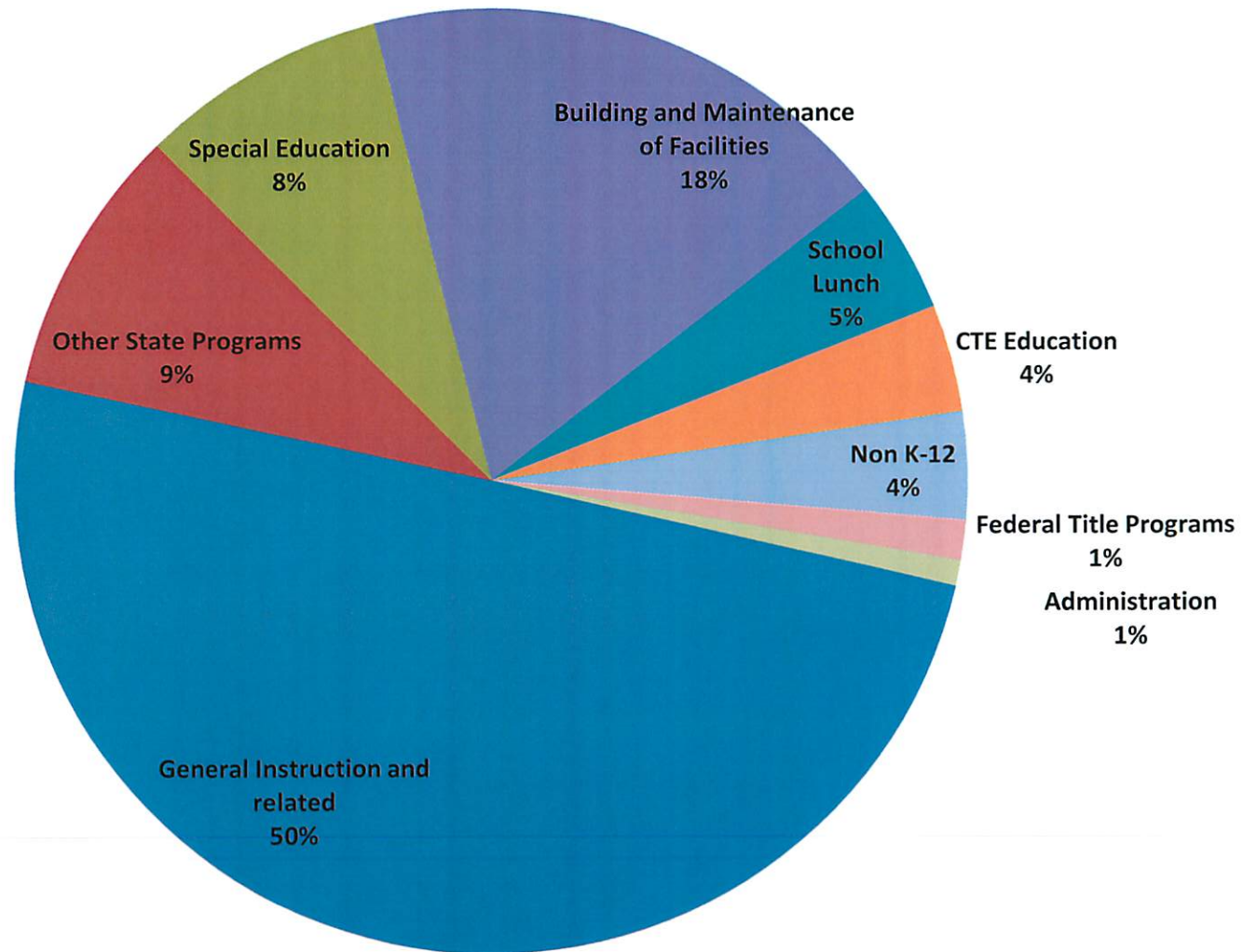
◆ Unassigned Board Contingency
 ◆ Restricted for State Programs
 ■ Unassigned Fund Balance



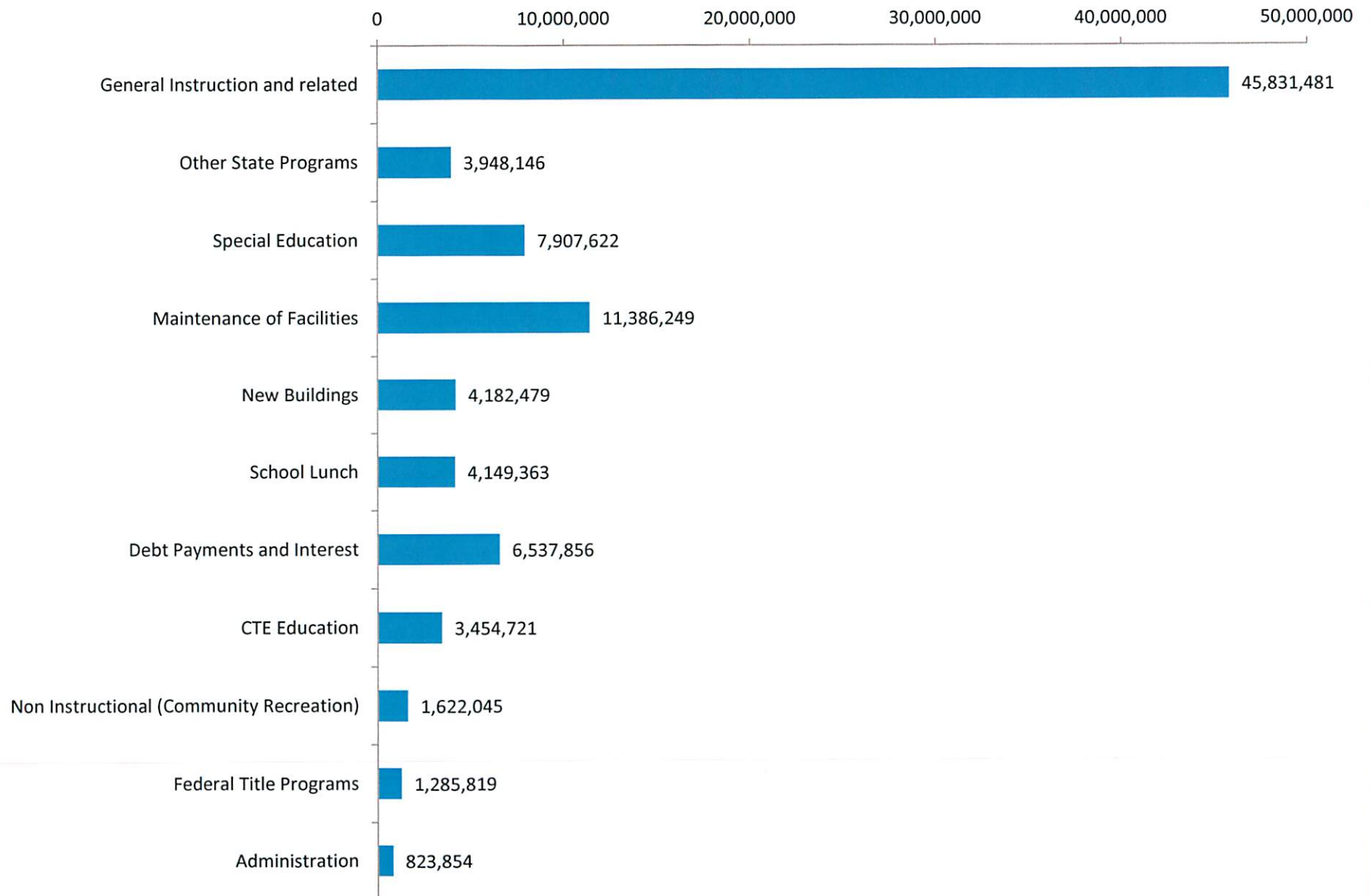
Category Expenditure All Funds FY 2014



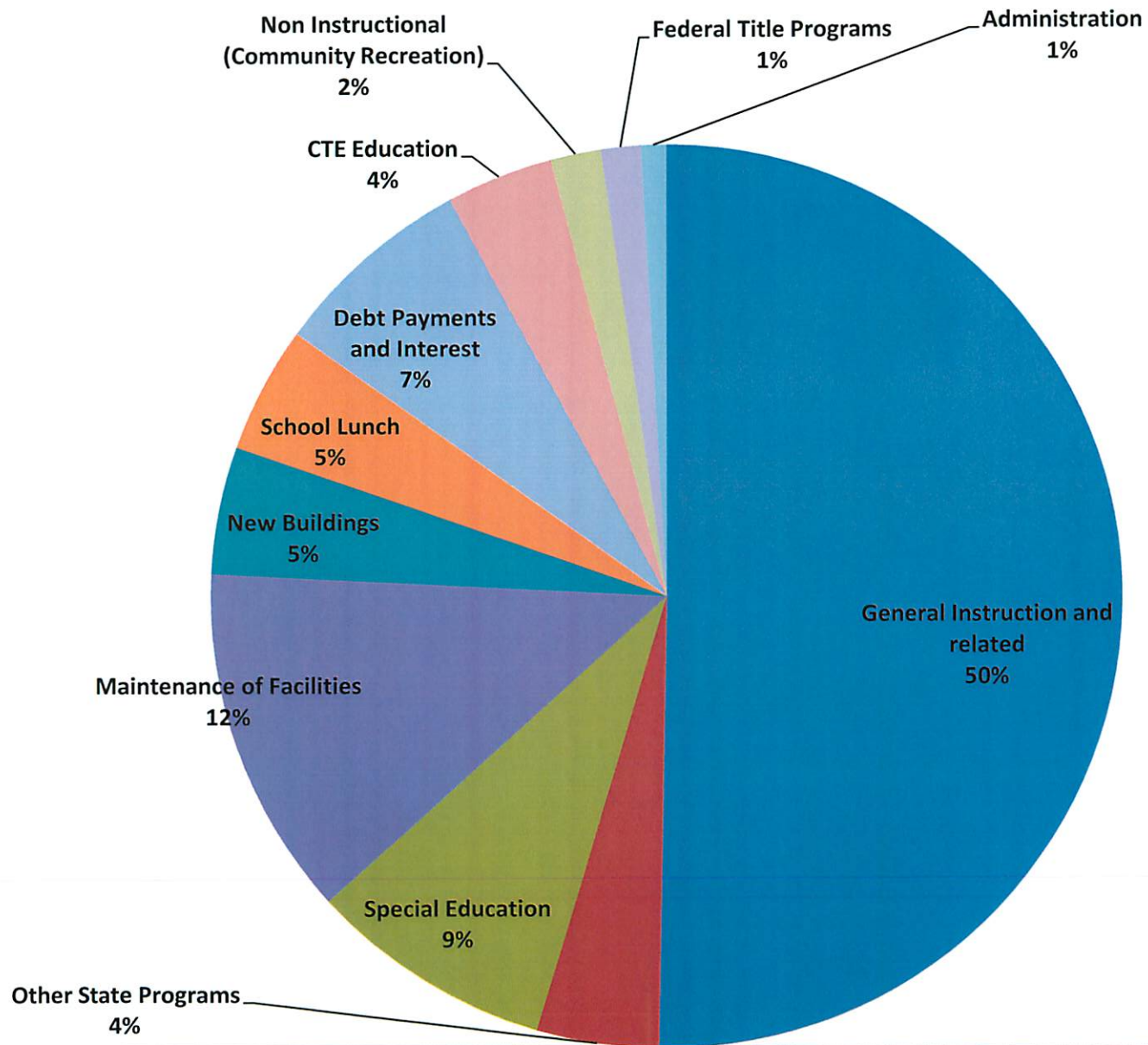
**Program Breakdown
Revenue
FY 2014**

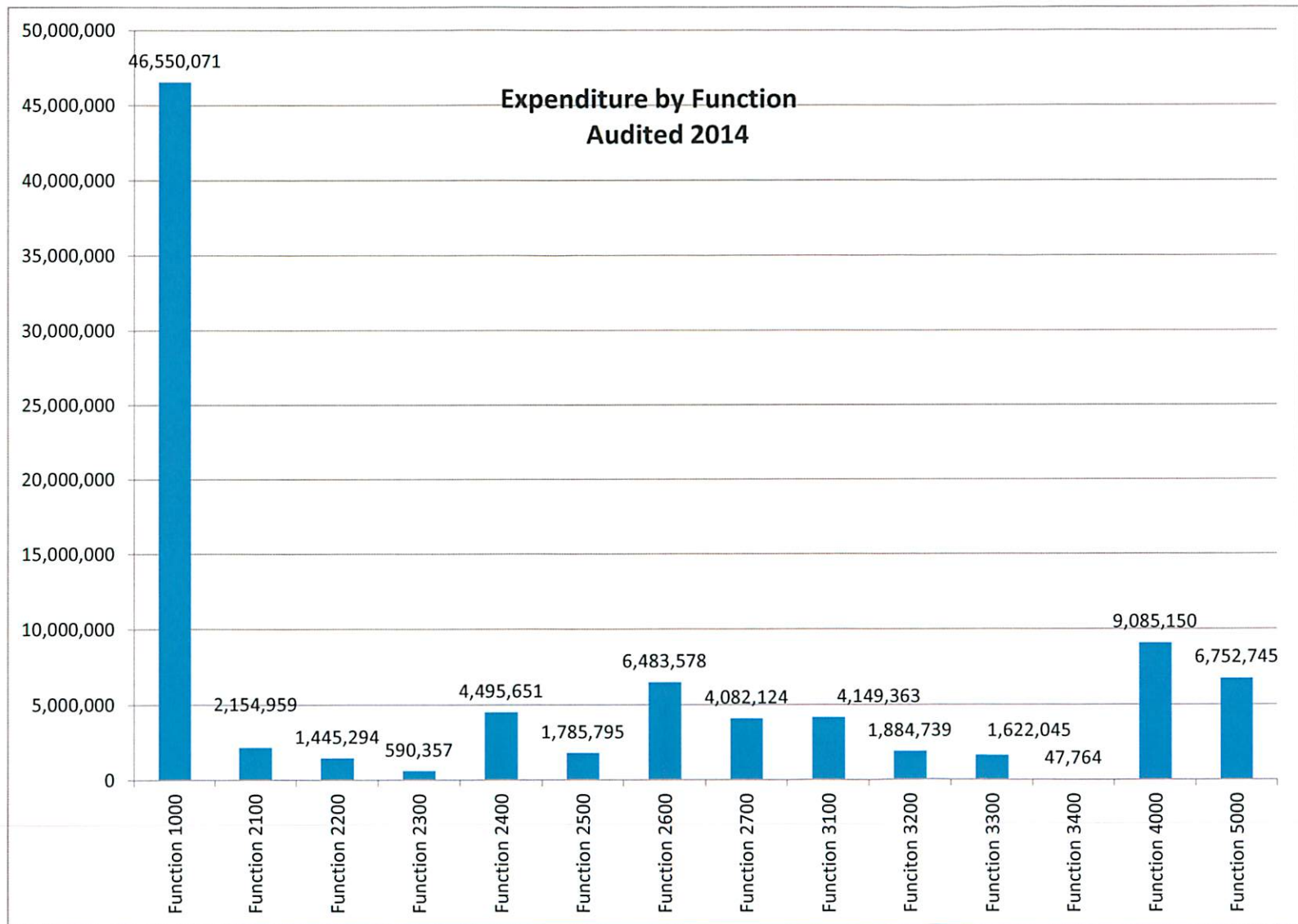


Expenditures by Major Programs FY 2014



Program Expenditures by Percent of Total FY2014





Year 15 07/01/14 - 06/30/15
Program Numbers & Description

<u>Program</u>	<u>State</u>	<u>Program Description</u>	<u>Director</u>
<u>Number</u>	<u>Prqm No.</u>		
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0003		Credit Recovery	Matt Webb
0006		Early Learning Center - Walmart Check	Michelle Westley
0008		P&G Check (\$15,000)	Michelle Westley
0024		Classified Professional Development	Terry Jackson
0025		Extra Curricular Activities	Terry Jackson
0030		Athletics	Terry Jackson
0040		Administrator Professional Development	Rod Cook
0042	Fund 76	Board Member's Fund (flower)	Rod Cook
0043	Fund 76	District Office Fund	Rod Cook/Jolynn Jex
0044		BEAA Box Elder Administrators Association	Denise LeFevre
0045		School Reimbursable (Graduation & Accreditation)	Rod Cook
0048		Salary Adjustment 1% (gifted by Board)	Rod Cook
0049		One Time Enhancment (negotiated)	Rod Cook
0050		Classroom - General	Superintendent
0051		Textbooks	Darin Nielsen
0053		Curriculum General Instruction	Darin Nielsen
0054		Home Bound	Terry Jackson
0055		Debt Service	Rod Cook
0056		In-School Suspension & School Within a School	Superintendent
0090		StepUP READY (Collaborative Counselor Training)	Darin Nielsen
0123		AmeriCorps Literacy	Michelle Westley
0200		Municipal Bldg (FD50)	Rod Cook
0300		Redevelopment Taxes	Rod Cook
0504		Section 504	Terry Jackson
0600		Special Transportation	Jean Cannon
0700		Tort Liability	Rod Cook
1205		Special Education - All State Programs	Kim Lynch
1206		Special Education - Extended Year	Kim Lynch
1212		Special Ed-Summer Programs	Kim Lynch
1215		Special Education - Pre-school (State)	Kim Lynch
1610	1609	Adult High School Completion	Matt Webb
3010		Community Recreation (Natatoriums)	Rod Cook
3020		Civic Services - Activities	Rod Cook
3025		Building Rental	Rod Cook
3300		Foundation General Unrestricted (Fund 75)	Rod Cook
3310		Foundation General - Fine Arts (Fund 75)	Rod Cook
3320		Foundation General - Educational Technology (Fund 75)	Rod Cook
3330		Foundation - Program Enhancement (Fund 75)	Rod Cook
3350		Foundation General - Scholarship (Fund 75)	Rod Cook
3400		Library Endowment (Fund 75)	Rod Cook
3402		Marie Eccles (Fund 75)	Rod Cook
3403		Nucor (Fund 75)	Rod Cook
3500		Employee Health and Wellness	Rod Cook
5000		Budget Cut	Rod Cook
5100		Termination Benefit Funding	Rod Cook
5160		Instructional Media Centers	Rod Cook
5211	5331	Gifted & Talented	Darin Nielsen
5212	5332	Advanced Placement	Darrell Eddington
5213	5333	Concurrent Enrollment	Darrell Eddington
5218	5337	At Risk - Homeless	Darrell Eddington
5229		Assessment (Testing UPASS)	Keri Greener
5230	5201	Class Size Reduction (State)	Terry Jackson
5250		Teacher Enhancement Projects	Keri Greener

Year 15 07/01/14 - 06/30/15

Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgrm No.</u>	<u>Program Description</u>	<u>Director</u>
5251		Bldg. Level - Professional Development	Keri Greener
5315		Pupil Transportation	Jean Cannon
5316		Fleet Fund - Mileage	Jean Cannon
5340		YIC- Youth in Custody Programs	Matt Webb
5341		Private YIC- Youth in Custody Programs	Matt Webb
5364	5641	Early Interventions-Enhancement for at Risk Students-ELL	Keri Greener
5366		Crisis Intervention/Suicide Prevention/Hope Squad	Darrell Eddington
5368		School Nurse Program	Terry Jackson
5420		School Land Trust	Darin Nielsen
5425		Medicaid Reimbursement & Outreach	Kim Lynch
5463		Safety	Superintendent
5500		ADA (American Disabilities Act)	Jim Christensen
5550		Capital Outlay Foundation	Jim Christensen
5601		Teacher Tech Training (Century Link) Garland Angela Allen	Keri Greener
5610		Driver Ed	Darrell Eddington
5613		State Corrections (was prison) (Rick Young's salary)	Matt Webb
5618		School Grants: STAR Cross	Darin Nielsen
5619		Principal Literacy Grant (Mt. View & Snowville)	Darin Nielsen
5635		Dual Immersion (Critical Languages)	Darin Nielsen
5640	5840	Early Intervention/OEK/Extended Day Kindergarten	Darin Nielsen
5672		Prevention	Darin Nielsen
5674		Youth Suicide Prevention HB329 \$3,000 (Hope Squad)	Darrell Eddington
5685		Educators Effectiveness-BEHS	Michelle Westley
5700	Fund 76	Northern Utah Curriculum Agent District	Darin Nielsen
5701	Fund 76	NUCC - Reading	Darin Nielsen
5702	Fund 76	NUCC - Math	Darin Nielsen
5705	Fund 76	LEAD - Special Ed Flowthrough	Kim Lynch
5712	Fund 76	ILSC Vocational Rehab	Kim Lynch
5750	Fund 76	Rural Principal Project USU	Michelle Westley
5800		E-Rate	Alan Shakespear
5801		Ed Net	Alan Shakespear
5805		K-3 Literacy/Reading Improvement	Darin Nielsen
5810		Library Books & Supplies	Darin Nielsen
5813		ETI (Educational Technology Initiative)	Alan Shakespear
5816		K-6 Student Leadership Skills Pilot (Discovery)	Darin Nielsen
5844		State Literacy Progm	Darin Nielsen
5858	5861	Job Enhancement (combined pgr 5322 Praxis)	Terry Jackson
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Darrell Eddington
5884	5851	Teacher Supplies & Materials	Rod Cook
6047	6043	Perkins (Federal)	Darrell Eddington
6100		CTE - Agriculture Education	Darrell Eddington
6150		CTE - Summer Agriculture	Darrell Eddington
6199		CTE - AG Vehicle Replacement	Darrell Eddington
6200		CTE - Marketing	Darrell Eddington
6300		CTE - Health Science & Technology Education	Darrell Eddington
6400		CTE - Family & Consumer Sciences Education	Darrell Eddington
6500		CTE - Business Education	Darrell Eddington
6600		CTE - Trade & Technical Education	Darrell Eddington
6700		CTE - Information Technology Education	Darrell Eddington
6800		CTE - Technology & Engineering Education	Darrell Eddington
6900		Career&Technical Education Prgms (CTSO, Admin etc)	Darrell Eddington
6901		Technology, Life & Careers (TLC)	Darrell Eddington
6902		Work Based Learning	Darrell Eddington

Year 15 07/01/14 - 06/30/15
Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgm No.</u>	<u>Program Description</u>	<u>Director</u>
6903		Comprehensive Guidance	Darrell Eddington
7504		Title III (ESL Coordinators)	Keri Greener
7511		Title I	Darin Nielsen
7522		IDEA Preschool	Kim Lynch
7548	7519	ESEA CH1 - Migrant Education	Terry Jackson/Chad Kirby
7551	7524	Idea-B - Handicapped (PL 101-476)	Kim Lynch
7626	7607	Title II, Part A, Teacher Quality	Darin Nielsen
8000		Enterprise Programs - School Lunch	Kathy Hansen
9300		Administration	Superintendent
9600		Building Maintenance and Utilities	Jim Christensen
9650		Cenergistics	Jim Christensen
9670		Technology Maintenance	Alan Shakespear
9671		Technology Maintenance -Special clearing	Alan Shakespear
9700		Construction Program (Bond)	Jim Christensen
9999		Carryover Elimination	Rod Cook

Example					
Fund	Location	Year	Program	Function	Object
(10)	(500)	(5)	(0050)	(1000)	(610)

FUND CODES

Fund Classifications

Governmental Fund Types

- 10 The General Fund
- 20 Special Revenue Funds
 - 21 School Activity Accounting
 - 26 RDA Revenue Recognition
- 30 Debt Service and Capital Projects Fund
 - 31 Debt Service Fund
 - 32 Capital Projects Fund
- 40 Building Reserve Fund

Proprietary Fund Types

- 49 School Food Services Fund
- 50 Building Fund

Fiduciary Fund Types

- 70 Trust and Agency Funds
 - 75 Foundation
 - 76 Agency Fund

Account Groups

- 80 General Fixed Assets
- 90 General Long Term Debt

This is designed as a reference only. Account numbers should come from budget sheets or be approved by Rod Cook.

School Number	School Name
Elementary	
104	Century
120	Early Learning Center Corinne
125	Discovery
132	Fielding
134	Foothill
136	Garland
140	Grouse Creek
150	Lake View
156	ILSC Independent Life Skills Center
164	McKinley
166	Mountain View
167	North Park
168	Park Valley
172	Three Mile Creek
188	Snowville
200	Willard

Secondary	
304	Harris Intermediate
308	Young Intermediate
404	Bear River Middle
408	Box Elder Middle
704	Bear River High
708	Box Elder High
714	Bear River Natatorium
718	Box Elder Natatorium
778	Community High School
550	Youth Track
570	YIC Youth In Custody Triumph

District	
500	District Office
545	Maintenance Dept.
546	Computer Dept.
555	Transportation
600	Retirees
888	Inactive
999	General (No Location Assigned)

FUNCTION CODES

Function Classifications

1000	General Instruction (work directly with students)
2000	Supporting Services

2100	Support Services - Student Well Being
2200	Support Services - Instructional Staff Asst.
2300	Support Services - General District Admin.
2400	Support Services - School Administration
2500	Support Services - Business
2570	Support Services - Personnel
2600	Operation & Maintenance of Plant Services
2700	Student Transportation Services

3000	Operation of Non-Instructional Services
-------------	--

3100	Food Services
3200	Other Non-Instructional
3300	Community Recreation Services
3310	Community Recreation Natatoriums
3320	Community Recreation Other
3700	Agency funds
4000	Facilities & Acquisition & Construction Services
5000	Debt Service
5100	Bond

OBJECT CODES

Object Classifications

110	General District Administrative Salaries
------------	---

111	Compensation - School Board
112	Salaries - Superintendent
113	Salaries - Associate, Deputy, or Assistant Superintendent
114	Salaries - School Business Administrator
115	Salaries - Supervisors & Directors
116	Salaries - 401K Bonus
117	Salaries - Incentive
118	Salaries - Bonus

120 School Administrative Salaries

- 121 Salaries - Elementary Principals & Assistants
- 122 Salaries - Secondary Principals & Assistants
- 123 Salaries - Coordinators
- 125 Salaries - 401K Bonus
- 127 Salaries - Incentive
- 128 Salaries - Bonus

130 Certified Instructional Salaries

- 130 Salaries - Teachers (Elementary)
- 131 Salaries - Teachers (Secondary)
- 132 Salaries - Substitute Teachers
- 133 Salaries - Sabbatical Leave
- 134 Salaries - Extra Pay
- 135 Salaries- Speech Specialist
- 136 Salaries - Career Ladder Extra
- 137 Salaries - Career Ladder Days
- 138 Salaries - Bonus (Sick Leave Pay)

140 Other Certified Salaries

- 141 Salaries - Attendance & Social Work Personnel
- 142 Salaries - Counselor/Guidance Personnel
- 143 Salaries - (Nurses) Health Service Personnel
- 144 Salaries - Comp Guidance Extra Pay
- 145 Salaries - Media Personnel (Certified)
- 146 Salaries - CD Specialists: Speech, Comm. Disorders
- 148 Salaries - Bonus
- 149 Salaries - Other Certified Personnel

150 Office Salaries

- 151 Salaries - Accounting Personnel
- 152 Salaries - Secretarial & Clerical Personnel
- 153 Salaries - Secondary Secretary
- 154 Salaries - Secretary Extra Pay

160 Para-Professional Salaries

- 161 Salaries - Contracted Aides & Para-professionals
- 162 Salaries - Contracted Prep Aides
- 163 Salaries - Vouchered Teacher Aides
- 164 Salaries - Accompanist
- 165 Salaries - Voucher Prep, Music & Media Aides

170 Student Transportation Salaries

- 171 Salaries - Student Transportation Supervisor
- 172 Salaries - Contracted Bus Drivers
- 173 Salaries - Mechanics & Other Garage Employees
- 174 Salaries - Voucher Bus Drivers
- 175 Salaries - Activity & Training
- 176 Salaries - Substitute Bus Drivers
- 178 Salaries - Equity Adjustment
- 179 Salaries - Extra Maintenance

180 Operation & Maintenance Salaries

- 181 Salaries - Operation & Maintenance
- 182 Salaries - Custodian & Maintenance Personnel
- 183 Salaries - Extra Maintenance
- 184 Salaries - Sweeper
- 185 Salaries - Summer
- 186 Salaries - Printing

190 Other Classified Salaries

- 191 Salaries - Food Services Supervisor & Asst.
- 192 Salaries - Contracted School Lunch Cook
- 193 Salaries - Non-Contracted School Lunch Cook
- 194 Salaries - Extra Contracted School Lunch Cook
- 195 Salaries - Lunch Clerk
- 196 Salaries - Substitute Cook/Lunch Clerk

200 Employee Benefits

- 210 State Retirement
- 220 Social Security
- 230 Early Retirement Incentive
- 240 Group Insurance
- 270 Industrial Insurance
- 280 Unemployment Insurance
- 295 Life Insurance

300 Purchased Professional & Technical Services

- 320 Professional - Education Services/Accreditation
- 330 Other Professional Services
- 340 Technical Services

400 Purchased Property Services

- 420 Utility Services: Water/Sewer
- 440 Repairs & Maintenance Services/Rent
- 460 New Buildings

500 Other Purchased Services

- 521 Property Insurance
- 530 Telephone
- 532 Cell Telephone
- 540 Advertising
- 550 Professional Development
- 551 Professional Development
- 552 Professional Development
- 553 Professional Development
- 554 Professional Development
- 561 Tuition to other LEA's with the State
- 580 Travel
(Expenditures for transportation, meals, hotel, and other expenses associated w/staff travel for the LEA. Payments for per-diem in lieu of reimbursements for subsistence (room & board) also are charged here.)
- 583 Mileage
- 585 Conference Registrations

600 Supplies & Materials

610 Supplies - General

(Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures.)

620 Emergency Custodial Supplies

622 Oil

624 Motor Fuel

625 Electricity

626 Natural Gas

630 Food

636 Printing

BOOKS: Expenditures for books and textbooks prescribed and available for general use by students, including any reference books.

641 Textbooks

(Expenditures for text material which are defined as including not only traditional hardbound printed volumes but also organized systems or learning packages which constitute the instructional vehicle for a given course, subject, or grade level or a significant portion of a given course, subject, or grade level.)

643 Consumable Textbooks

644 Library Books

(Expenditures for purchases of library books which are those books provided for enrichment, extension or study in depth. They may be general or specialized in nature. They are books purchased for general use and not primarily for use in certain classes, grades, or other particular student groups. They include reference sets and dictionaries, but not textbooks and periodicals.)

650 Periodicals

(Expenditures for periodicals and newspapers for general use. A periodical is a publication appearing at regular intervals of less than a year, continuing for an indefinite period.)

660 Audiovisual Materials

(Expenditures for those non-print items which with reasonable care and use may be expected to last for more than one year. This category includes such items as recorded tapes and discs, slides and transparencies, films and filmstrips, maps and globes, prints and photographs, models and mockups.)

670 Computer Software

675 Wiring

681 Lubricants

682 Tires and Tubes

683 Repair Parts for Buses & Other Vehicles

700 Property

710 Land & Improvements

720 Buildings

732 Busses

733 Furniture

734 Principals Tech

735 Vehicles

736 Principals Tech

737 Principals Tech

738 Equipment < \$500 or non-capitalized

739 Other Equipment > \$ 500 or capitalized

(Expenditures for the initial, additional, and replacement items of equipment, such as furniture, and fixtures and vehicle.)

800 Other Objects

810	Dues & Fees
830	Interest
831	Lease Interest
888	Balance Sheet Accounts Only
890	Miscellaneous Expenditures (sales tax)
891	Bus Driver Training
892	Bus Driver Physical

900 Other Uses of Financial Resources

910	Principal
931	Lease Interest
999	Revenue Accounts Only

BESD Board Financial
Budget Report

	Description	2012-13 Final	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
1	GENERAL FUND (M&O) FUND (10)				
2					
3	REVENUE:				1.04
4	Local				
5	Property	15,564,026	14,841,724	15,166,502	17,773,162
6	Tuitions/Trans	382,542	406,948	412,971	320,000
7	Inv Earnings	218,901	143,191	155,846	158,000
8	Indir. Costs-SL	650,000	618,454	625,000	630,000
9	Rental Fees	194,593	237,566	244,877	110,000
10	Other	1,763,396	1,063,301	1,408,265	1,500,000
11	State	42,421,716	46,744,295	48,467,574	50,217,952
12	Federal	4,379,308	4,579,658	4,650,000	4,650,000
13	Funds Avail/Assigned Bal	1,050,000	188,469	500,000	
14	TOTAL M & O				
15	REVENUE	66,624,482	68,823,606	71,631,035	75,359,114
16	Beg Balance	745,066	985,020	601,753	675,899
17	Less:				
18	Ending Balance	985,020	601,752	675,899	331,407
19	TOTAL M & O FUNDS				
20	available	66,384,528	69,206,874	71,556,889	75,703,606
21					
22	EXPENDITURES:				
23	Instruction (1000)				
24	Salaries	26,571,702	26,815,779	27,949,970	30,267,969
25	Benefits	12,308,554	12,861,785	13,229,523	14,174,567
26	Purchased Serv.	1,486,905	1,483,821	1,364,967	1,500,000
27	Supplies/Texbooks	1,659,952	1,603,082	2,763,939	2,100,500
28	Equip/ETI/Prog	640,091	276,916	298,870	308,870
29	Other	479,731	354,726	353,273	363,273
30	Total	43,146,935	43,396,109	45,960,542	48,715,179
31					
32	Student Services (2100)				
33	Salaries	1,472,211	1,419,416	1,441,875	1,499,550
34	Benefits	616,026	612,666	642,991	668,711
35	Other	102,984	122,877	107,248	127,000
36	Total	2,191,221	2,154,959	2,192,114	2,295,261
37					
38	Instructional Staff (2200)				
39	Salaries	920,131	916,762	975,211	1,014,219
40	Benefits	361,192	398,414	402,953	419,071
41	Other	121,552	130,118	153,334	155,000
42	Total	1,402,875	1,445,294	1,531,498	1,588,291

**BESD Board Financial
Budget Report**

	Description	2012-13 Final	2013-14 Actual	2014-15 Revised	2015-16 Preliminary
43	District Administration (2300)				
44	Salaries	234,121	237,495	295,936	307,773
45	Benefits	129,936	136,747	147,592	153,496
46	Purch Services	39,580	61,405	105,377	106,000
47	Liability Insurance	125,447	100,695	102,960	112,000
48	Supplies	33,729	32,923	24,617	35,000
49	Other	18,544	21,092	20,480	22,000
50	Total	581,357	590,357	696,962	736,269
51	School Administration (2400)				
52	Salaries	2,887,007	2,868,674	3,084,759	3,208,149
53	Benefits	1,223,525	1,282,137	1,324,291	1,377,263
54	Prof Serv/Travel	79,250	100,828	58,056	68,000
55	Other	10,610	10,515	13,069	15,000
56	Total	4,200,392	4,262,154	4,480,175	4,668,412
57					
58	Business & Support (2500)				
59	Salaries	1,051,614	987,552	1,019,113	1,059,878
60	Benefits	432,700	446,209	475,284	494,295
61	Contract Services	452,809	210,683	224,362	328,362
62	Other	180,447	141,351	340,583	360,000
63	Total	2,117,570	1,785,795	2,059,342	2,242,535
64					
65	Operation & Maintenance (2600)				
66	Salaries	2,502,414	2,462,706	2,626,989	2,732,069
67	Benefits	1,045,866	1,044,137	1,155,461	1,201,679
68	Electricity	855,936	905,505	902,153	1,145,795
69	Purchased Service	377,694	359,423	336,163	340,000
70	Telephone	155,375	139,578	139,316	130,629
71	Natural Gas	473,738	509,071	472,899	592,720
72	Prop Insurance	223,511	224,696	267,092	290,000
73	Repair	175,120	213,176	215,000	215,000
74	Supplies	529,366	624,509	625,000	625,000
75	Other	3,162	777	2,568	2,600
76	Total	6,342,182	6,483,578	6,742,641	7,275,492
77	Transportation (2700)				
78	Salaries	2,098,119	2,117,091	2,181,061	2,268,303
79	Benefits	726,100	732,576	772,269	803,160
80	Purch Serv	258,748	247,734	320,000	320,000
81	Fuel	690,483	618,804	668,000	708,000
82	Supplies	255,028	365,022	279,996	280,000
83	Other/Veh Charges	-7,798	897	0	0
84	Total	4,020,680	4,082,124	4,221,326	4,379,463

BESD Board Financial
Budget Report

		2012-13	2013-14	2014-15	2015-16
	Description	Final	Actual	Revised	Preliminary
85	Non K-12 Services (3200)				
86	Salary	1,152,268	1,222,284	1,262,415	1,312,912
87	Benefits	426,110	455,819	444,439	462,217
88	Purchased Services	70,927	69,417	80,000	80,000
89	Other	168,257	137,219	128,305	129,000
90	Total	1,817,562	1,884,739	1,915,159	1,984,128
91	Community Services (3300)				
92	Salary	1,024,676	992,554	1,076,863	1,119,938
93	Benefits	272,347	276,273	296,288	308,140
94	Purchased Serv	267,787	180,168	180,000	185,000
95	Supplies/Util	134,781	136,378	160,000	160,000
96	Property	12,129	3,148	3,979	5,500
97	Other Objects	34,702	33,525	40,000	40,000
98	Total	1,746,422	1,622,046	1,757,130	1,818,577
99	Interfund Trans		67,707,155		
100	Change Desig Fund Bal	-1,182,668	1,499,719		
101	Undist Reserv Add		0		
102	TOTAL EXPENDITURERS		0		
103	M & O	66,384,528	69,206,874	71,556,889	75,703,606
104	School Activity Fund (21)				
105					
106	REVENUE:				
107	School Deposits	3,181,314	3,594,746	4,500,000	4,450,000
108					
109	Other			0	
110	Total Revenue	3,181,314	3,594,746	4,500,000	4,450,000
111					
112	EXPENDITURES:				
113	Purch Services	1,763,731	1,842,771	625,899	626,000
114	Supplies	1,429,274	1,096,281	3,109,542	3,110,000
115	Desig/Other		210,035	354,887	355,000
116	Other		233,497	397,672	398,000
117	Total School Activity	3,193,005	3,382,584	4,488,000	4,489,000
118	DEBT SERVICE FUND (31)				
119					
120	REVENUE:				
121	Property Tax	7,795,213	7,758,929	7,989,377	7,989,377
122	Interest	30,710	28,388	25,185	25,185
123	Bonds	0	0	0	0
124	Total		7,787,317	8,014,562	8,014,562
125	Begining Bal	7,109,943	7,109,943	9,336,919	9,336,919
126	LESS:				
127	Ending Balance	8,087,458	8,359,404	10,630,317	10,630,317
128	Funds Available	8,087,458	8,359,404	8,014,562	8,014,562
129	EXPENDITURE:				
130	Refund of Bonds	6,842,408	6,529,356	6,711,664	6,597,550

BESD Board Financial
Budget Report

		2012-13	2013-14	2014-15	2015-16
	Description	Final	Actual	Revised	Preliminary
131	Bond Debt	6,000	8,500	9,500	123,614
132	Other Uses		0		
133	Total	6,848,408	6,537,856	6,721,164	6,721,164
134	CAPITAL OUTLAY FUND (32)				
135					
136	REVENUE:				
137	Property Tax	9,545,080	9,225,737	9,512,924	9,550,000
138	Interest	170,503	155,204	165,000	175,000
139	Other	92,521	111,213	115,000	120,000
140	State	13,464	0	0	0
141	Federal		0	0	0
142	Ins./Prop.Recry	300,649	71,148	91,148	82,622
143	Total Revenue	10,122,217	9,563,302	9,884,072	9,927,622
144	Bond Proceedes	0	0	0	0
145	Other Sources/QZAB	0	0	0	0
146	Desig. Fund Bal	0	6,912,961	0	0
147	TOTAL REVENUE CAPITAL				
148	OUTLAY	10,122,217	16,476,263	9,884,072	9,927,622
149	Beg. Balance	15,409,479	15,628,665	23,019,778	25,227,384
150	Less:				
151	Ending Balance	15,628,665	23,019,778	25,227,384	21,074,609
152	Capital Outlay Funds				
153	available	9,903,031	9,085,150	7,676,466	14,080,397
154	EXPENDITURES:				
155	Oper/Maint				
156	10% and Other				
157	Purchased Services	32,671	13,851	128,000	128,000
158	Software	73,849	20,564	19,748	19,748
159	Land Improvement	0	0	0	0
160	Fielding	1,570,316	214,000	0	0
161	Buildings/ 5 yr	1,057,061	2,099,338	2,018,279	2,018,279
162	Vehicles	937,989	1,296,543	1,089,486	1,089,486
163	Furniture/Equip	213,909	841,782	1,065,085	1,065,085
164	Other Objects	0	0	250,000	250,000
165	Total Capital	3,885,795	4,486,078	4,570,598	4,570,598
166	Snowville/Land Purchase	1,933,758	281,900	120,000	500,000
167	BE Natatorium/ILSC	532,077	1,782,458	2,011,956	5,000,000
168	BR Nat/Harris Addition	1,884,094	2,438,752	19,845	2,000,000
169	Prop Purchase/Other Proj	232,123	89,458	944,298	2,000,000
170	HS Sports Field	215,239	6,504	2,799	2,799
171	Total Construction	4,797,291	4,599,072	3,098,898	9,502,799
172	Desig. F Bal	1,219,945	0		
173	Bond Issue Fee			6,970	7,000
174	TOTAL EXPENDITURES CAPITAL		0		
175	OUTLAY	9,903,031	9,085,150	7,676,466	14,080,397

BESD Board Financial
Budget Report

		2012-13	2013-14	2014-15	2015-16
	Description	Final	Actual	Revised	Preliminary
176	SCHOOL FOOD SERVICE FUND (49)				
177					
178	REVENUE:				
179	Lunch Sales	1,201,570	1,179,605	1,417,417	1,577,417
180	Other Local	2,688	10,063	3,399	3,399
181	State	744,437	731,076	759,309	719,309
182	Federal	2,385,967	2,390,933	2,505,230	2,505,230
183	Other	66,289	9,867	0	0
184	TOTAL REVENUE SCHOOL				
185	FOODS	4,400,951	4,321,544	4,685,355	4,805,355
186	Beg. Balance	632,979	689,823	862,004	726,445
187	Less:				
188	Ending Balance	689,823	862,004	726,445	626,308
189	School Food Service Funds				
190	available	4,344,107	4,149,363	4,820,914	4,905,492
191	EXPENDITURES:				
192	Salaries	1,387,401	1,377,453	1,492,887	1,552,602
193	Benefits	477,838	473,874	621,556	646,418
194	Food/Supplies	2,098,476	2,011,787	2,122,636	2,122,636
195	Equipment	16,464	7,237	141,584	141,584
196	Other Costs	63,928	38,353	142,251	142,251
197	Dir/Indirect Costs	300,000	240,659	300,000	300,000
198	TOTAL EXPENDITURES SCHOOL				
199	FOODS	4,344,107	4,149,363	4,820,914	4,905,492

BESD Board Financial
Budget Report

		2012-13	2013-14	2014-15	2015-16
	Description	Final	Actual	Revised	Preliminary
200	Foundation Fund (75)				
201					
202	REVENUE:				
203	Total Revenue	60,924	49,992	153,000	153,000
204	Available Revenue	60,924	49,992	153,000	153,000
205	EXPENDITURE:				
206	Expenses	68,588	47,764	62,758	62,758
207	Changes/Desg Fund Bal		0		
208	TOTAL EXPENDITURE	68,588	47,764	62,758	62,758
209	Agency Fund (76)				
210					
211	REVENUE:				
212	Agent Services	105,520	118,871	90,389	90,389
213	State	0	0	0	0
214	Federal	0	0		
215	Other		0	3,701	3,701
216	TOTAL REVENUE/BB				
217	AGENCY FUND	105,520	118,871	94,090	94,090
218	EXPENDITURE:				
219	Instruction	4,200	4,472	270	270
220	NUCC	92,492	104,558	91,143	91,143
221	Other		0	2,280	2,280
222	Changes/Desg Fund Bal		0		
223	TOTAL EXPENDITURES				
224	AGENCY FUND	96,692	109,030	93,693	93,693
225					
226					
227					
228					
229	GRAND TOTAL FUNDS AVAILABLE				
230	ALL FUNDS	92,066,882	94,564,400	96,815,921	107,401,147
231	GRAND TOTAL EXPENDITURE				
232	ALL FUNDS	90,838,359	92,518,621	95,419,884	106,056,110

	Description	Lable	Categories Included
		Explanation of Line Items	Includes:
1	GENERAL FUND (M&O) FUND (10)	Header Fund description	
2			
3	REVENUE:	Revenue header	
4	Local	Type of revenue	
5	Property	Combined local property tax	Basic/Tax sales/Redemptions/Leeways/ Trans/Tort/Reading/Fee in Lieu
6	Tuitions/Trans	Patron tuition and fees	Tuition charges Adult Ed/Transp Hazardous runs/Drivers Ed
7	Inv Earnings	Earnings on all money held	Interest on checking/ State Treasurer/Other investments
8	Indirect Costs	Indirect Costs Programs	State/Federal and Local programs including School Lunch Overhead charges
9	Rental Fees	Rental Fees	Textbook rental fees from students
10	Other	Other Misc Revenue	Reimbursements/Donations/Charges to schools wage reimbursement and other Indirect
11	State	Revenue from the State	All WPU/Program and supplemental State
12	Federal	Revenue from the Federal Gov	All Federal programs/Special Ed/Title programs/Other Federal
13	Misc./ Fund Bal	Miscellaneous/Fund Transfer	Fund Transfers/Designated Transfers
14	TOTAL M & O	Total General Fund	
15	REVENUE	Revenue Total	Sum of the above cells
16	Beg Balance	Beginning Balance	Balance Carryover from last year
17	Less:	Less	minus
18	Ending Balance	Ending Balance	Calculated Revenue plus carryover minus expenditure
19	TOTAL M & O FUNDS		
20	available	Total Available	Revenue plus beginning balance less ending balance
21			
22	EXPENDITURES:	Expenditure Header	
23	Instruction (1000)	Instruction Function 1000	General Instruction
24	Salaries	Salaries	Classroom Instructional payroll this includes Teachers/Aides/Extra pay
25	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
26	Purchased Serv.	Purchased Professional Serv	Resource Officer/Interpreters/Other specialists/Repairs classroom equipment
27	Supplies/Textbooks	Supplies and Textbooks	Supplies and Textbooks used in the classroom
28	Equip/ETI/Prog	Equipment Technology Progra	This includes technology equipment and program equipment (Classroom equipment F 32)
29	Other	Other Misc Expenses	Indirect Cost charges/graduation expenses/Interest paid to schools/workshops and
30	Total	Total	
31			
32	Student Services (2100)	Student Support Services	
33	Salaries	Salaries	Counselors/Interpreters/Psychologists/Guidance secretaries
34	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
35	Other	Other items	Contract services/Travel/Supplies/Misc
36	Total	Total	
37			
38	Instructional Staff (2200)	Instructional Support Staff	
39	Salaries	Salaries	Curriculum/Special Ed/Title/Testing Directors/Media specialists and aides/Secretarial
40	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
41	Other	Other items	Contract services/Travel/Supplies/Library books/Misc
42	Total	Total	
43	District Administration (2300)	District Administration	
44	Salaries	Salaries	Board/Superintendent/Half of Personnel and Business Administrators/Secretary Support
45	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
46	Purch Services	Professional Services	Auditor/Legal/Insurance consultants/Board Travel and Conferences
47	Liability Insurance	Liability Insurance	District Wide Liability Insurance State Risk Management
48	Supplies	Supplies	Board and District Administrative Paper and Supplies
49	Other	Other Miscellaneous	Accreditation/Dues and Fees/Judgements/Workshops and Conferences
50	Total	Total	
51	School Administration (2400)	School Administration	
52	Salaries	Salaries	Principals and Secretarial support
53	Benefits	Benefits	School Principals/Secretaries
54	Prof Serv/Travel	Professional Services	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
55	Other	Other	Travel
56	Total	Total	Dues and Professional Development
57			
58	Business & Support (2500)	Business and Support Service	Business and Personnel
59	Salaries	Salaries	Half of Business and Personnel Adm/Accounting and Personnel Staff
60	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
61	Data Processing	Data Processing	Software Maintenance and Licensing/Sub Finder/Time clocks/Document retrieval/Fiscal
62	Other	Other	Supplies/Bank Charges/Professional Development and Training/Wellness incentives

63	Total	Total	
64			
65	Operation & Maintenance (2600)	Operation and Maintenance	Facilities Operation and Maintenance
66	Salaries	Salaries	Director/Secretary/Maintenance and Custodial Personnel
67	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
68	Electricity	Electricity	Electrical Costs
69	Purchased Service	Professional Services	IT Offsite/Weed Control/Asset Management Software/Water/Sewer
70	Telephone	Telephone	Telephone/Computer/Cellular Phone Lines
71	Natural Gas	Natural Gas	Natural Gas all Buildings
72	Prop Insurance	Property Insurance	Insurance for all District Property State Risk Management
73	Repair	Building and Equipment Repa	Building/Copiers/Musical Instrument/Printer Repair
74	Supplies	Supplies	Custodial/Glass repair/Emergency Maintenance/Building Repair Supplies
75	Other	Other	Property Tax/Computer and Maintenance Training and Professional Development
76	Total	Total	
77	Transportation (2700)	Student Transportation	
78	Salaries	Salaries	Director/Coordinator/Secretarial Support/Mechanics/Training/Drivers
79	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
80	Purch Serv	Professional Services	Drug Testing/Water/Sewer/Shop repairs/parent travel reimbursement/ Driver Meals
81	Fuel	Fuel for Vehicles	Diesel and gasoline for Bus Fleet
82	Supplies	Supplies	Tires/Oil/Grease/Repair Parts/Supplies
83	Other/Veh Charges	Other	Training/Workshops/Physicals
84	Total	Total	
85	Noninstructional (3200)	Non K-12 Instructional Serv	Preschool/Adult Ed/Migrant Services/non K-12 services
86	Salary	Salaries	Preschool/Summer Band/Migrant
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Services	Professional Services	Auditor/Other Services
89	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
90	Total	Total	
91	Community Services (3300)	Community Services	Natatorium/Recreational Services/Athletics/Extra Curricular
92	Salary	Salaries	Natatorium/ Extracurricular/ Coaching/Sports
93	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
94	Purchased Serv	Professional Services	Referees/Police Services/Other
95	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
96	Property	Property	Equipment for Natatoriums
97	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
98	Total	Total	Total Community Services
99	Interfund Trans	Transfers to/from other fur	Transfers to/from other funds
100	Change Desig Fund Bal	Fund Balance	Changes in designated funds and other
101	Undist Reserv Add	Add to Assigned Balance	Increase of Emergency Fund Balance
102	TOTAL EXPENDITURERS		
103	M & O		Grand total Expenditures General Fund
104	School Activity Fund (21)	Header Fund description	
105			
106	REVENUE:	Revenue Header	
107	School Deposits	School Activity Accounts	School Accounts reporting as of end of year
108			
109	Other	Other	
110	Total Revenue		
111			
112	EXPENDITURES:	Expenditure Header	
113	Supplies	Supplies	All supplies used in schools from locally collected funds
114	Other	Other	Other from locally collected funds
115	Desig/Other	Designated Funds	Changes in designated funds and other
116	Total Expenditures	Total	
117	School Activity	Total School Activity Funds	
118	DEBT SERVICE FUND (31)		
119			
120	REVENUE:		
121	Property Tax	Property Tax	Property Tax for debt retirement of General Obligation Bonds
122	Interest	Interest Earned	
123	Bonds	Bonds Sold	Bonds Sold
124	Total	Total	
125	Beginning Bal	Beginning Balance for year	
126	LESS:		
127	Ending Balance	Ending Balance	
128	Funds Available	Available to spend	

129	EXPENDITURE:		
130	Refund of Bonds	Payments of Bonds	
131	Bond Debt	Debt Payment	Debt payment
132	Other Uses	Other costs	Fees associated with bonds
133	Total	Total	
134	CAPITAL OUTLAY FUND (32)	Header Fund description	
135			
136	REVENUE:	Revenue Header	
137	Property Tax	Capital Outlay Combined Loc	Basic/Tax sales/Redemptions/10% of Basic
138	Interest	Interest	Interest Earnings on Balances
139	Other	Other	Other from locally collected funds
140	State	State	Capital Equalization Program
141	Federal	Federal	Special Federal Programs
142	Ins./Prop.Recry	Insurance Property Recovery	Insurance payments/Surplus Property Sales
143	Total Revenue	Total Revenue	
144	Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
145	Other Sources	Other	Donations
146	Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
147	TOTAL REVENUE CAPITAL	Total	
148	OUTLAY	Total Capital Outlay	
149	Beg. Balance	Beginning Balance	
150	Less:	Less	
151	Ending Balance	Ending Balance	
152	Capital Outlay Funds	Total	
153	available	Total Capital Outlay	Revenue plus beginning balance less ending balance
154	EXPENDITURES:	Expenditure Header	
155	Oper/Maint	Operation and Maintenance	Transfers for special projects General Fund
156	10% and Other	10% and Other	10% of Basic Expenses and Other Transfers
157	Purchased Services	Professional Services	Architect/Engineers/Asbestos Abatement
158	Software	Software	Software purchases
159	Land Improvement	Land Improvement	Sidewalks/Fences/Driveways
160	Fielding MBA	Fielding MBA payment	Municipal Building Authority Lease Payment
161	Buildings/ 5 yr	Five year plan	Building repairs/Roofs/Land Improvements
162	Vehicles	Vehicles	Busses and other Vehicles
163	Furniture/Equip	Capital Furniture and Equip	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
164	Other Objects	Other	Miscellaneous other expenditures
165	Total Capital	Total	
166	Other Const	Other Construction	Besides High School Construction
167	High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
168	High School Const.	High School Construction	Construction Charges Both High Schools
169	Prop Purchase	Property Purchases	Real Property Purchases
170	High School FFE	High School Furniture & Fix	Furniture/Fixtures/Equipment
171	Total Construction	Total Construction School	School District Construction Totals
172	Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
173	Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
174	TOTAL EXPENDITURES CAPITAL		
175	OUTLAY	Total	
176	SCHOOL FOOD SERVICE FUND (49)	Header Fund description	
177			
178	REVENUE:	Revenue Header	
179	Lunch Sales	Lunch Sales	Money collected for sales of Lunches
180	Other Local	Other Local	Interest/Alacart/Misc.
181	State	State	State Lunch Allocation
182	Federal	Federal	Federal National School Lunch Allocations
183	Other	Other	Other
184	TOTAL REVENUE SCHOOL		
185	FOODS	Total	Total School Foods Program Revenues
186	Beg. Balance	Beginning Balance	
187	Less:	Less	
188	Ending Balance	Ending Balance	
189	School Food Service Funds	Total	
190	available	Funds Available	Revenue plus beginning balance less ending balance
191	EXPENDITURES:	Expenditure Header	
192	Salaries	Salaries	School Lunch/Supervisor/ Clerks/Cooks/Secretarial Support
193	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
194	Food/Supplies	Food and Supplies	Food and Supplies for preparing and serving

195	Equipment	Equipment	School Lunch Equipment and Furniture
196	Other Costs	Other	Miscellaneous Cost/Travel/Training
197	Dir/Indirect Costs	Direct and Indirect Costs	Energy and Management Costs
198	TOTAL EXPENDITURES SCHOOL	Total	
199	FOODS	Total School Lunch	
200	Foundation Fund (75)	Header Fund description	School District Foundation
201			
202	REVENUE:	Revenue Header	Revenue from grants/donations/fund raising activities
203	Total Revenue	Total Revenue	
204	Available Revenue	Available Revenue	
205	EXPENDITURE:		
206	Expenditure	Expenditure	Expenditure for cost of raising money scholarships/donations to
207	Changes/Desq Fund Bal	Designated Fund Balances	Designated Fund Balance Transfer
208	TOTAL EXPENDITURE	Total Expenses	
209	Agency Fund (76)	Header Fund description	Acting as an Agent for programs that flow to other districts
210			
211	REVENUE:	Revenue Header	Northern Utah Curriculum Consortium/Medicaid Reimbursement
212	Agent Services	Agent Services	Northern Utah Curriculum Consortium/Medicaid Reimbursement
213	State	State	Northern Utah Curriculum Consortium
214	Federal	Federal	Medicaid Reimbursement
215	Other	Other	Miscellaneous other programs
216	TOTAL REVENUE/BB	Total Revenue	
217	AGENCY FUND	Total	
218	EXPENDITURE:	Expenditure Header	
219	Instruction	Instructional Expenditures	Classroom Instructional Expenditures
220	NUCC	Northern Utah Curriculum Association	Northern Utah Curriculum Association
221	Other	Other	Other
222	Changes/Desq Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
223	TOTAL EXPENDITURES	Total Agency Fund	
224	AGENCY FUND	Total	
225			
226			
227			
228			
229	GRAND TOTAL FUNDS AVAILABLE		
230	ALL FUNDS		
231	GRAND TOTAL EXPENDITURE		
232	ALL FUNDS		
233			