

Box Elder School District

960 South Main
Brigham City, Utah

Revised Budget
2013-2014

&

Tentative Budget
2014-2015

June 2014

Prepared May 15, 2014

Box Elder School District Budget Table of Contents

Introductory Section

Board of Education, Administration	1
Executive Summary	2
Budget Presentation	2
Budget Development	2
Revenue	3
Expenditures	4
Designated Program Balances	4
Fund Balance and Retained Earnings	5
Student Count and WPU	5
Property Taxes	5
Capital Projects	5
Utah Legislature Highlights and Federal Revenue	6

Organizational Section

District Entity and Organization	7
District Mission	8
I. Significant Laws Affecting the Budget	8
II. Budget Development and Administration Policies	11
A. Operating Budget Policies	11
B. Capital Improvement Budget Policies	11
C. Debt Management Policies	12
D. Revenue Estimation Policies	12
E. Fund Balance Reserve Policy	12
F. Accounting, Auditing, and Financial Reporting	12
G. Control Procedures	13
III. Budget Administration and Management Process	14
Budget Calendar	15
IV. Explanation of Function Classifications	15
A. Expenditure by Function Chart	17

Financial Section

Description	18
Spreadsheets	19
Summary of Budgets- All Governmental Fund Types	19
General Fund Comparative Years (by function)	20
General Fund Comparative Years (by object)	21
General Fund – Major Revenue Sources	22
General Fund – Major Expenditures	24
Summary of Budgets – Special Revenue Funds (21 & 49)	27
School Activity Fund Budget (Fund 21)	28
Child Nutrition Fund Budget (Fund 49)	29
Summary of Budgets – All Capital and Debt Service Funds	30
Capital Outlay Fund Budget (Fund 32)	31
Enrollment History	32
Governmental Funds – Revenue Summary Comparison	33

Continued

Exhibits Section

Revenue Breakdown by Percentage	I
Expenditure Breakdown by percentage	II
Organizational Chart	III
Cash Reserve Trends	IV
Student Average Daily Membership Trends	V
Percent of Reserves General Fund	VI
Expenditures by Category	VII
Program Revenue as a Percent of Total	VIII
Expenditures by Program Amounts	IX
Program Expenditures as Percent of Total	X
Expenditure by Function	XI
Program Numbers with Director Responsible	XII-1
Funds	XIII-1
Locations (Schools)	XIII-2
Functions	XIII-3
Object Codes	XIII-4

Board Financial Report Format Section

Actual 2009-10 through 2011-12 and	
Revised 2013 and Preliminary 2014 Budget	
General Fund	1
School Activity	3
Debt Service	3
Capital Outlay	3
School Lunch	4
District Foundation	4
Agency Fund	5
Summary Totals	5

Board Financial Report Line item detail

General Fund	8
School Activity Fund	9
Debt Service Fund	9
Capital Outlay Fund	10
School Food Service Fund	10
Foundation Fund	11
Agency Fund	11

Box Elder School District
Budget Revision June 2013-14
Preliminary Adoption 2014-2015

Introductory Section

BOARD OF EDUCATION

Bryan Smith	President
Lynn Capener	Vice-President
Connie Archibald	Member
Karen Cronin	Member
James Fuller	Member
Nancy Kennedy	Member
Heather Young	Member

ADMINISTRATION

Ronald Wolff	Superintendent
Terry Jackson	Assistant Superintendent Personnel
Mary Kay Kirkland	Assistant Superintendent Curriculum
Rodney Cook	Business Administrator
Darin Nielsen	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
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 47% of its total revenues from the state, 45% from local taxes and fees, 7% from the Federal Government. (2013 audited figures) (See Exhibit I)

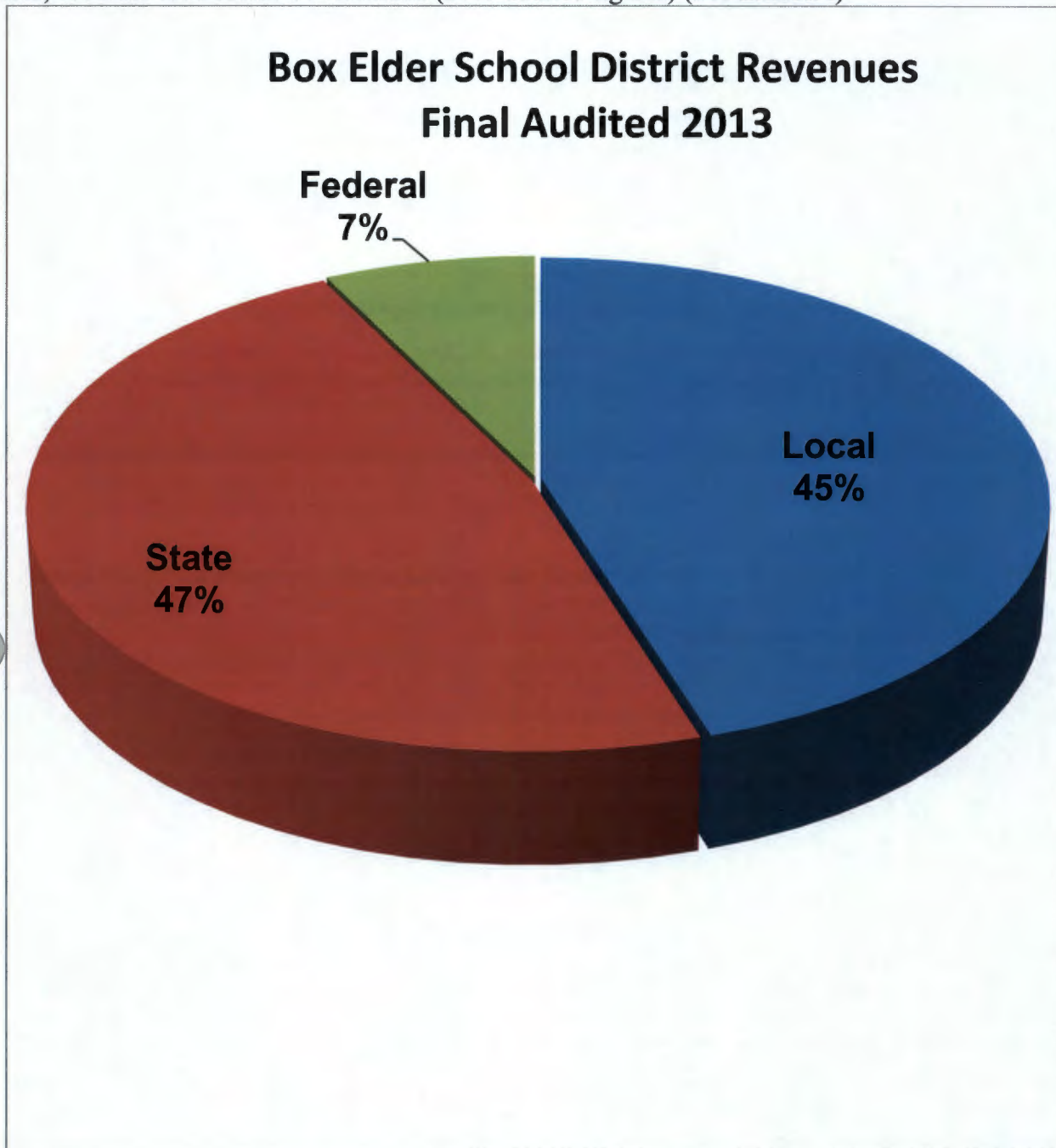


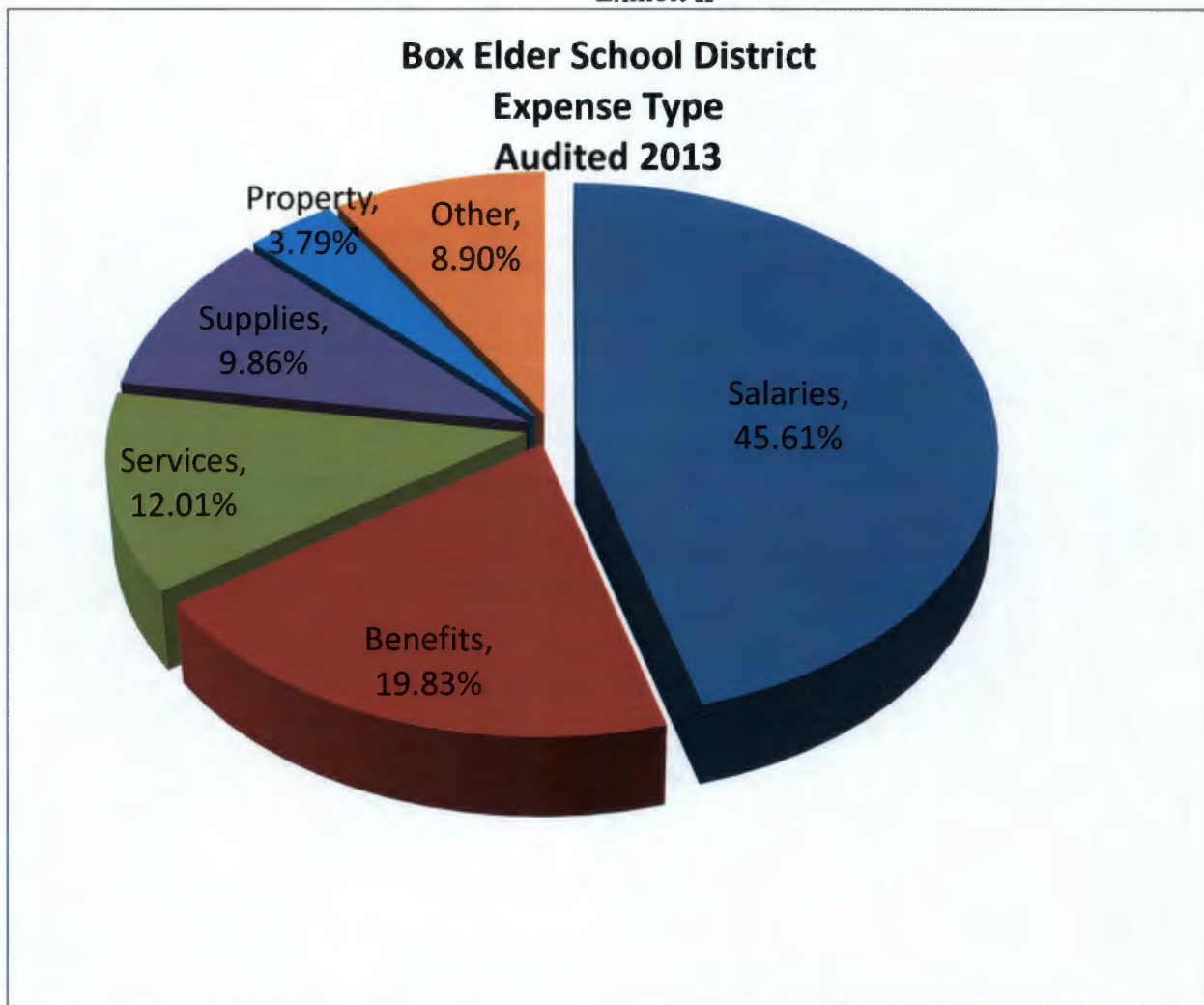
Exhibit I

The state allocation will be \$2,972 per weighted pupil unit for the 2014-15 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 45.61% of total spending, benefits 19.83%, supplies 9.86%, purchased services 12.01%, property 3.79%, and other including debt 8.9% . (See Exhibit II)

Exhibit II



These numbers include the one time expenditures for Fielding Elementary, Snowville Elementary and Bear River Natatorium remodel.

Designated Program Balances

At the end of the year, any unspent 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. This balance is typically reallocated as needed to emergency reserve or the Building Reserve Fund by the board. Any unallocated funds are budgeted into the next year's budget in the same fund.

Student Count and WPU

As mentioned above, the State of Utah pays an 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 \$31.1 million dollars in equalization money for the 2015 year, \$8.99 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 11,271 (October 1, 2012). The state fall enrollment estimate is 11,288 (October 1, 2014), which represents 1.4% growth over the fall enrollment of 11,131 (October 1, 2013). The budget for 2015 is built on 10,483 Weighted Pupil Units (WPU) with an increase of 142 WPU's. (Kindergarten students are counted at .55 of one WPU.)**These estimates all come from the Minimum School State Estimate Book March 2014.

Property Taxes

The budget was built on a valuation of \$3.461 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 2014 was .008614 or \$8.614 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 \$473.77 in property taxes for schools. It is currently estimated that .001477 or \$1.47 per \$1,000 of this total is required by the state as a basic rate for education throughout the state. This is part of the equalization formula for the Weighted Pupil Unit in Utah.

Capital Projects

On November 6, 2007 a bond election passed which allowed the district to bond for 56 million dollars for the remodel of the Bear River and Box Elder High Schools and 14 million dollars for growth accommodation of elementary students. All of the 56 million dollars was spent on the high school remodels by June 30, 2011 plus about 6 million in regular capital funds. Garland Elementary School was completed in August 2011 at a total cost of 9.3 million dollars and the Fielding Elementary School was completed in August 2012 at a cost of 9.273 million dollars. Also completed in the fall of 2012 was the Box Elder Middle School Gymnasium at a cost of 5.137 million. Snowville Elementary School was replaced at a cost of 2.087 million and was completed in December 2012. In the spring of 2013 the district began the remodel of the Bear River Natatorium Pool and sports complex. The project was completed in February. The remodel on the twin Box Elder Natatorium began in the spring of 2014 and is due for completing in August 2014. Included in the Capital Outlay Fund budget is revenue for ongoing building maintenance, bus, computer and other equipment replacement.

Utah Legislative Highlights

The economy has forced the legislature to cut budget allotments for schools in 2010, 2011, and 2012. In 2013 growth was funded and a slight increase provided to cover an actuarial increase in the retirement rate of 1.7%. In 2012 and 2013 one time money was allocated by the board to cover the three school days that had been cut to save money. One time money was budgeted into 2014 again to cover those three days and costs of steps and lanes for employees. In 2015 the state increase in WPU funding is 2.5%. It is anticipated that 1% will go toward a 1.73% increase in retirement and the remainder will go to pay steps and lanes. The following are major estimated increases or decreases to Box Elder School District general fund:

- 2011 law passed to consolidate tax levies in the general fund starting 2013
- WPU reimbursement increase to \$2,972
- Special Education overall increase \$118,564
- State CTE with a small increase of \$157,855
- The net overall increase in state funding appears to be \$1,173,293

Federal Revenue

With sequestration the federal revenues are expected to decline between 5 and 11 % in the 2013-2014 fiscal year. The effected programs have made budget cuts to accommodate these decreases. In the 2014-15 fiscal year federal funds are expected to be restored back to the amounts received before sequestration.

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 11,131 (fall of 2013). The five largest taxpayers in Box Elder County are:

- (1) Ruby Pipeline
- (2) Proctor and Gamble
- (3) Pacificorp
- (4) Malt-O-Meal
- (5) OEA/Autoliv

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

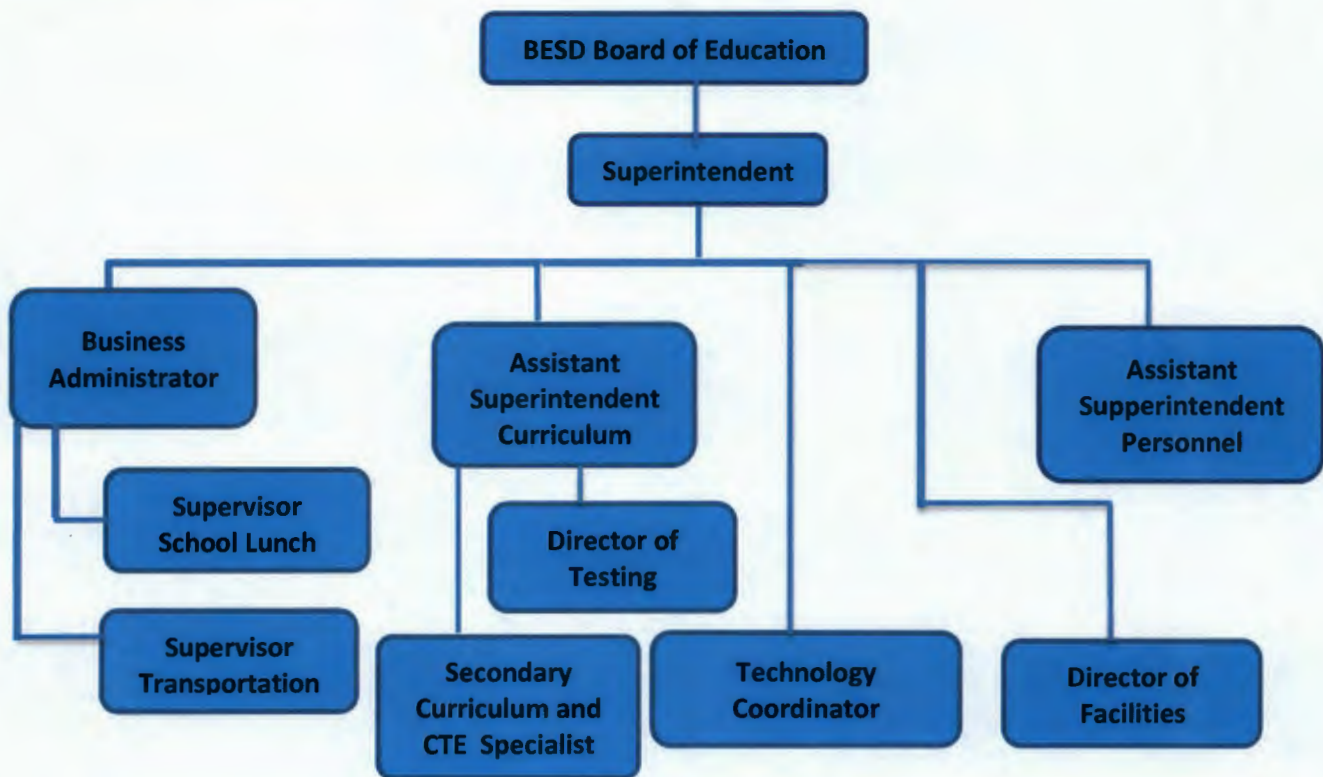


Exhibit III

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 3.3% of the 2015 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 2015

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.

04/11- 04/30/14	Budget Meetings with directors Final 2014 projected 2015
05/02/14	Completed budget requests due to business office
05/09/14	Administrative review of proposed budget complete
05/16/14	Preliminary Proposed Budget completed
05/23/14	Preliminary Proposed Budget sent to the board
05/27/14	Proposed Budget on file for public inspection
06/11/14	Budget Hearing, tentatively approve new budget and revise old budget
07/01/14	Implement FY 2015 budget
08/13/14	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)

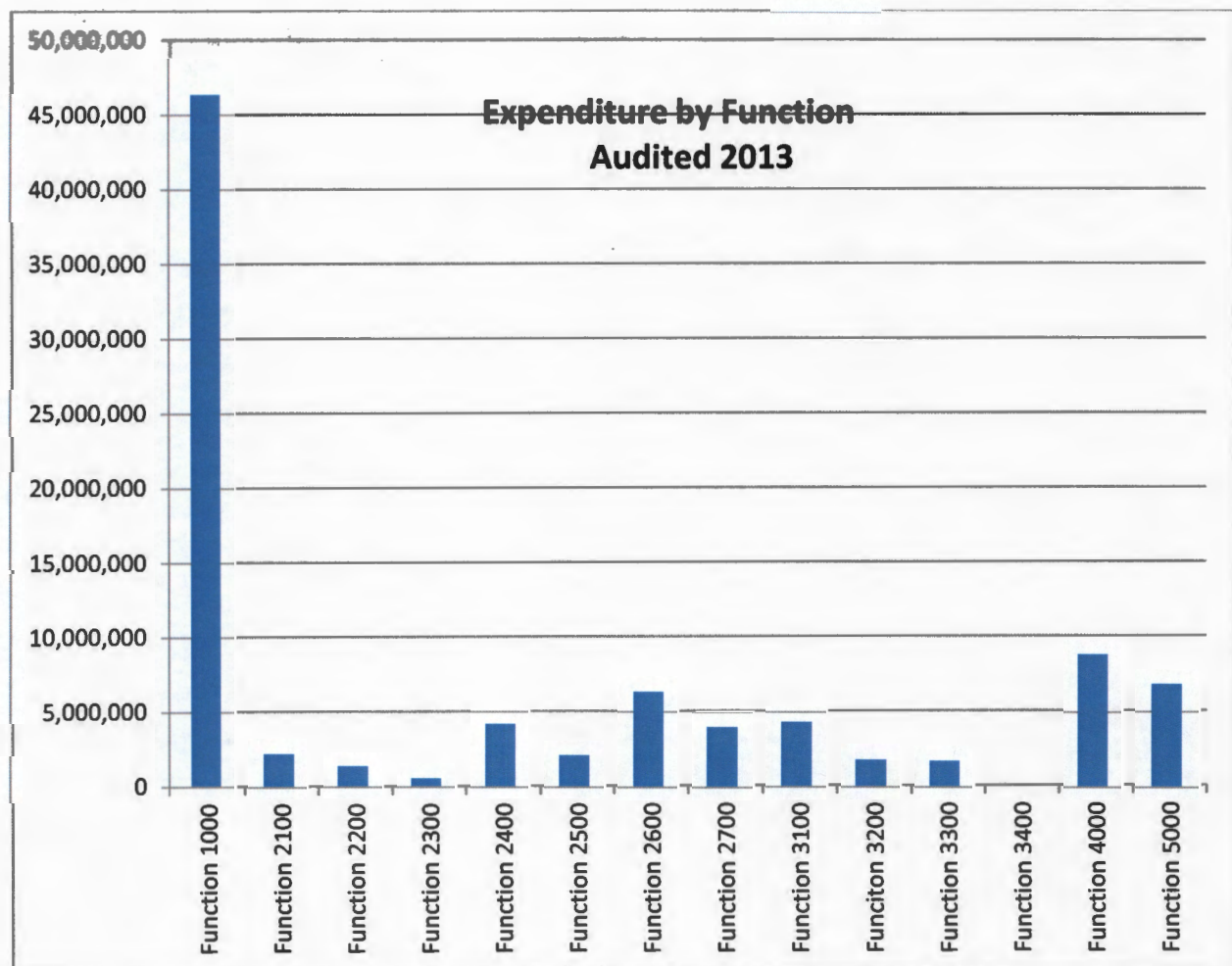


Exhibit IV

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 2010-2011 actual, 2011-12 actual, with 2012-13 actual, 2013-14 revised, and 2014-15 preliminary budgets. The School Board will be asked to approve both the revised budget for 2013-2014 and the preliminary for 2014-2015 at the budget hearing on June 11, 2014. Tax levies will be established through board approval on July 9, 2014 or August 13, 2014 at board meeting.
 - The School Board levy requested for the reading program is included in the 2010-2015 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 passed on to the employees.
 - 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 2014 from state estimates.

Financial Section

Box Elder School District

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2014-15 Budget

	Total All Governmental Funds	General (FD10) Fund	Fund 21 & 49 Special Revenue Fund	Fd 32 & 31 Capital & Debt Service Funds
Revenues:				
Property taxes	31,371,110	14,778,343	0	16,592,767
Interest on investments	295,426	120,000	1,500	173,926
Sale of Food	1,787,520	0	1,495,000	292,520
Other local revenue	5,886,986	2,180,000	3,706,986	0
State of Utah	49,134,989	48,359,989	750,000	25,000
Federal government/Other	7,100,000	4,600,000	2,500,000	
Total Revenues	95,576,031	70,038,332	8,453,486	17,084,213
Expenditures and Encumbrances:				
Instruction	48,566,356	44,866,356	3,700,000	
Counseling and child accounting	2,158,963	2,158,963		
Media services and educational supervision	1,484,170	1,484,170		
General district administration	596,254	596,254		
General school administration	4,443,831	4,443,831		
Accounting, personnel, purchasing, & IT services	1,802,365	1,802,365		
Operation and maintenance of school buildings	6,653,555	6,653,555		
Student transportation	4,366,770	4,366,770		
Child Nutrition Services	4,821,652		4,821,652	
Non-K12 Services	1,908,620	1,908,620		
Community services and building rentals	1,772,991	1,772,991		
Capital Outlay	8,450,964			8,450,964
Debt Service	7,500,000			7,500,000
Total Expenditures and Encumbrances	94,526,491	70,053,875	8,521,652	15,950,964
Net Total Expenditures and Encumbrances	1,049,540	(15,543)	(68,166)	1,133,249
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	1,100,649	800,000	0	300,649
Operating Transfer In/Out & (Uses)	(800,000)	(800,000)		
Total Sources (Uses)	300,649	0	0	300,649
Excess (deficiency) of revenue and other sources (uses) over expenditures	1,350,189	(15,543)	(68,166)	1,433,898
Fund Balances Unreserved & Unassigned - July 1	\$ 23,495,058	\$ 932,457	\$ 1,258,125	\$ 21,304,476
Fund Balances Unreserved & Unassigned - June 30	\$ 24,845,247	\$ 916,914	\$ 1,189,959	\$ 22,437,725

Financial Section

Box Elder School District

General Fund (Fund 10)

For Fiscal Year 2014-15 With Comparative Information for Years 2011-12 Through 2013-14

Fund Expenditures by Function

	2011-12	2012-2013	2013-14	2014-15
	Actual	Actual	Revised	Preliminary
Revenues:				
Property taxes	10,815,796	15,564,023	14,578,343	14,778,343
Interest on investments	176,956	218,901	101,000	120,000
Other local revenue	1,873,545	2,990,534	1,880,000	2,180,000
State of Utah	44,263,759	42,421,716	47,850,635	48,359,989
Federal government	5,091,353	4,379,308	4,554,000	4,600,000
Total Revenues	62,221,409	65,574,482	68,963,978	70,038,332
Expenditures and Encumbrances:				
Instruction	42,639,652	43,146,935	45,181,398	44,866,356
Counseling and child accounting	2,181,834	2,191,221	2,105,242	2,158,963
Media services and educational supervision	1,493,782	1,402,875	1,464,961	1,484,170
General district administration	600,741	581,357	607,741	596,254
General school administration	4,262,246	4,200,392	4,343,976	4,443,831
Accounting and purchasing services	1,730,253	2,117,570	1,675,827	1,802,365
Operation and maintenance of school buildings	6,172,217	6,342,182	6,592,014	6,653,555
Student transportation	4,664,000	4,020,680	4,218,621	4,366,770
Non-K12 Services		1,817,562	1,843,794	1,908,620
Community Services		1,746,422	1,682,967	1,772,991
Total Expenditures and Encumbrances	63,744,725	67,567,196	69,716,541	70,053,875
Excess (deficiency) of revenues and other sources (uses) over expenditures	(1,523,316)	(1,992,714)	(752,563)	(15,543)
Other financing uses			(800,000)	(800,000)
Other financing sources	750,000	286,323	1,500,000	800,000
Other changes in reserved and designated fund balances	697,210	1,302,387		
Fund Balances Unreserved & Undesignated - July 1	\$ 821,172	\$ 1,389,024	\$ 985,020	\$ 932,457
Fund Balances Unreserved & Undesignated - June 30	\$ 745,066	\$ 985,020	\$ 932,457	\$ 916,914

Financial Section

Box Elder School District

General Fund (M & O Fund 10)

For Fiscal Year 2014-15 With Comparative Information for Years 2011-12 Through 2013-14

Fund Expenditures by Object

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
Revenues:			Includes F 23		
Property taxes	11,017,043	10,815,796	15,564,023	14,578,343	14,778,343
Interest on investments	92,703	176,956	218,901	101,000	120,000
Other local revenue	1,467,816	1,873,545	2,990,534	1,880,000	2,180,000
State of Utah	44,549,597	44,263,759	42,421,716	47,850,635	48,359,989
Federal government	6,992,501	5,091,353	4,379,308	4,554,000	4,600,000
Total Revenues	64,119,660	62,221,409	65,574,482	68,963,978	70,038,332
Expenditures and Encumbrances:					
Salaries	38,103,616	38,106,447	39,914,263	40,257,821	40,861,688
Employee benefits	15,831,795	16,429,965	17,542,357	18,968,140	18,205,800
Contract services - professional & education:	942,079	1,356,411	1,632,322	2,463,642	2,409,610
Maintenance & repairs (Other)	479,606	605,685	907,532	525,800	496,780
Field trips, insurance, phone & travel	1,262,463	1,390,792	1,298,058	1,708,636	1,425,376
Supplies, textbooks & utilities	4,340,953	4,000,405	4,982,765	4,805,663	5,070,487
Equipment	1,318,967	1,363,582	713,209	666,500	845,881
Other	435,830	491,438	576,690	320,339	738,256
Total Expenditures and Encumbrances	62,715,309	63,744,725	67,567,196	69,716,541	70,053,878
Excess (deficiency) of revenues and other sources (uses) over expenditures	1,404,351	(1,523,316)	(1,992,714)	(752,563)	(15,546)
Other financing uses	(1,146,657)				
Other financing sources		750,000	286,322	1,500,000	800,000
Other changes in reserved and designated fund bala	0	697,210	1,302,387	(800,000)	(800,000)
Fund Balances Unreserved & Unassigned - July 1	\$ 563,478	\$ 821,172	\$ 1,389,024	\$ 985,019	\$ 932,456
Fund Balances Unreserved & Unassigned - June 30	\$ 821,172	\$ 745,066	\$ 985,019	\$ 932,456	\$ 916,910

Financial Section

Box Elder School District
General Fund (FD10) - Major Revenue Sources
 Fiscal Year 2014-15 Budget

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
<hr/>					
REVENUES:			Includes	Includes	Includes
Local Sources			F 23	F 23	F 23
Property taxes	11,017,043	10,815,796	15,564,023	14,578,343	14,778,343
Interest on investments	92,703	176,956	218,901	101,000	120,000
Other local revenue	1,467,816	1,873,545	2,990,534	1,880,000	2,180,000
Total Local Sources	12,577,562	12,866,297	18,773,458	16,559,343	17,078,343
<hr/>					
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	22,295,466	24,120,441	21,111,038	25,219,628	26,239,579
NEC EX Small Schools	522,121	621,387	658,528	679,279	721,385
Professional Staff Costs	2,561,288	2,823,265	2,860,379	2,980,694	3,099,240
Adm Costs/Foreign Exchange Students	0	-36,691	0	14,495	14,860
Restricted Basic School Program					
Special Education - Regular Program	3,223,672	3,247,886	3,266,639	3,361,133	3,445,825
Special Education - Self Contained	638,939	706,377	786,870	780,072	748,266
Special Education - Preschool		740,191	736,939	791,914	803,828
Ext. Year Program - Severly Handicapped	42,867	47,559	82,229	20,247	22,459
Special Education - Minimum Schools	92,792	101,314	113,597	115,594	111,647
Vocational and Technical Education	1,448,104	1,696,642	2,002,042	1,764,956	1,868,679
Vocational District Set Aside	0				
Gifted and Talented	37,465	46,280	44,875	62,588	64,093
Advanced Placement	13,680	17,371	15,179	0	0
Concurrent Enrollment	53,609	43,256	79,037	72,540	72,540
At Risk Programs	136,202	0	0	0	0
Youth in Custody	674,484	591,528	657,103	551,659	551,659
Class Size Reduction	1,771,498	1,960,290	1,973,262	1,974,806	2,028,938
Other State Sources of Revenue					
Flexible Allocation (WPU Distribution) SS&Retirement	3,304,251	440,824	441,271	427,954	423,563
Retirement and FICA	0	0	0	0	0
Experimental Programs					
School Nurses	19,309	19,053	18,516	17,027	16,259
Pupil Transportation	2,654,595	2,596,399	2,672,813	2,768,399	2,871,525
Educational Technology (ETI)					
Teacher's Supplies	96,603	95,631	91,429	89,951	89,186
Educator Salary Adjustments	2,917,268	2,924,324	2,860,966	2,850,398	2,850,398
Library Books Electronic Resources	12,284	10,630	11,481	11,083	10,989
Extended Day Kindergarten (see below)	30,648			0	0
Professional Development/UPASS	0	0	36,505	0	0
Quality Teaching Block Grant	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Enhance for Students at Risk	263,796	336,368	363,672	390,054	318,451
Trust Land	452,832	512,898	567,122	700,085	700,085
Voted Leeway	334,238	385,773	0	805,255	314,341
Board Leeway	222,826	257,182	0	530,647	202,905
Adult Ed High School Completion		146,904	162,424	140,136	119,802

Financial Section

Box Elder School District
General Fund (FD10) - Major Revenue Sources
 Fiscal Year 2014-15 Budget

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
Reading - State Literacy Program	329,951	317,194	309,421	307,585	280,751
Out of State Tuition Reimbursement	0	98,134	65,507	95,000	95,000
On-Line Testing/Elementary Arts	0	60,400	0	0	0
Extended Day Kindergarten	140,613	148,835	148,731	157,037	153,170
Critical Language	0	0	20,000	30,000	30,000
Driver Education	0	0	79,965	0	0
Other State Revenue	258,196	73,209	184,176	140,419	90,566
Total State Revenues	44,549,597	45,150,854	42,421,716	47,850,635	48,359,989
General Fund Revenue		44,263,759	41,522,353		
Federal Sources					
Class Size Reduction (5230)					
Title II Part D (7505)			38,994		
Title I (7511)	956,949	885,543	1,039,218	1,200,000	1,200,000
Fed NCLB Title I Migrant (7548)	0	0	78,659	0	0
Title II Math & Science (7626)	300,000	0	256,753	250,000	250,000
Special Education	2,016,427	2,087,512	2,163,920	2,325,000	2,371,000
Medicaid and Americorp		659,925			
Perkins Formula (6043)	116,006	123,478	98,450	120,000	120,000
ATE Tech Prep/School to Work	50,387	51,062	45,127	47,000	47,000
IDEA B Preschool (7522)	0	0	120,034	0	0
Stabilization ARRA	3,212,018	807,686	0	0	0
Forest Service	65,048	60,903	54,431	12,000	12,000
Other Federal Revenue	275,666	415,244	483,722	600,000	600,000
Total Federal Revenues	6,992,501	5,091,353	4,379,308	4,554,000	4,600,000
Total Revenue	\$64,119,660	63,108,504	65,574,482	68,963,978	70,038,332

Financial Section

Box Elder School District
General Fund **FD10**) - Major Expenditures
Fiscal Year 2014-15 Budget

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
EXPENDITURES:					
Instruction - Function 1000					
Salaries - Teachers	23,672,577	23,483,582	22,993,005	23,505,500	23,787,470
Salaries - Substitute Teachers	531,206	545,695	490,919	560,000	560,000
Salaries - Teacher Aides	2,914,828	2,916,661	2,918,239	2,632,500	2,752,500
Salaries - All Other	132,699	76,160	169,539	100,000	100,000
Total Salaries	27,251,310	27,022,098	26,571,702	26,798,000	27,199,970
Employee Benefits	11,396,812	11,710,653	12,308,555	13,584,356	13,075,386
Purchased Services	1,150,333	1,558,568	1,486,905	1,508,000	1,500,000
Supplies	1,215,353	926,377	883,259	1,822,000	1,422,000
Textbooks	157,590	194,224	776,693	350,000	700,000
Other	363,903	417,429	479,730	489,042	480,000
Total Supplies and Materials	14,283,991	14,807,251	15,935,142	17,753,398	17,177,386
Property (Instructional Equipment) & Otl	1,058,017	810,303	640,091	630,000	489,000
Total Expenditures - Instruction	42,593,318	42,639,652	43,146,935	45,181,398	44,866,356

Support Services/Child Accounting & Counseling - Function 2100					
Salaries - Attend. & Social Work	252,884	154,989	148,746	164,204	164,204
Salaries - Guidance	794,725	858,883	835,401	832,543	832,543
Salaries - Health Services	134,730	95,440	93,190	122,495	122,495
Salaries - Psychologists	133,522	101,948	123,277	128,522	128,522
Salaries - Secretarial & Clerical	127,608	144,244	143,171	145,000	145,000
Salaries - All Other		106,515	128,426	8,760	29,783
Total Salaries	1,443,469	1,462,019	1,472,211	1,401,524	1,422,547
Employee Benefits	611,375	641,778	616,026	608,221	633,902
Purchased Services	3,209	74,376	96,321	87,697	94,714
Supplies	7,222	3,082	4,359	7,200	7,200
Property	1,300	206	1,930	300	300
Other Objects	0	373	374	300	300
Total Expenditures - Support Services/Child	2,066,575	2,181,834	2,191,221	2,105,242	2,158,963

Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - Supervisors & Directors	316,376	389,418	371,328	364,878	364,878
Salaries - Media Personnel	299,223	240,344	241,371	242,000	242,000
Salaries - Secretarial & Clerical	142,353	144,640	145,498	145,700	145,700
Salaries - Media Aides	156,379	164,623	161,934	164,500	164,500
Salaries - All Other		21,749		20,001	34,057
Total Salaries	914,331	960,774	920,131	937,079	951,135
Employee Benefits	350,894	378,335	361,191	392,882	410,052
Purchased Services	28,497	58,299	28,439	38,000	25,983
Supplies (except as below)	1,180	0	25	500	500
Library Books	55,913	52,270	50,527	52,000	52,000
Periodicals	11,242	10,208	13,064	10,500	10,500

Financial Section

Box Elder School District
General Fund **FD10**) - Major Expenditures
Fiscal Year 2014-15 Budget

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
Audio Visual Materials	27,141	33,296	27,482	28,000	28,000
Property		0	922	0	0
Other Objects	1,049	600	1,094	6,000	6,000
Total Expenditures - Support Services/Med	1,390,247	1,493,782	1,402,875	1,464,961	1,484,170

Support Services/General District Administration - Function 2300

Salaries - District Administration	146,578	148,072	148,071	152,531	156,094
Salaries - Supervisors	15,413	15,571	18,852	14,031	14,031
Salaries - Secretarial & Clerical	68,422	69,198	67,198	71,000	71,000
Salaries - All Other					
Total Salaries	230,413	232,841	234,121	237,562	241,125
Employee Benefits	126,712	146,648	129,937	137,984	142,337
Purchased Services	37,551	45,867	53,144	88,000	40,000
Liability Insurance	134,433	134,397	111,883	100,695	124,873
Supplies and Materials	33,737	22,606	33,729	25,000	29,730
Property	0	0	0	13,500	13,189
Other Objects	12,477	18,382	18,543	5,000	5,000
Total Expenditures - Sup. Serv./General Di	575,323	600,741	581,357	607,741	596,254

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	1,901,974	1,941,188	1,927,432	2,012,187	2,056,998
Salaries - Secretarial & Clerical	955,621	963,994	959,575	975,185	975,185
Salaries - All Other	0	0	0		
Total Salaries	2,857,595	2,905,182	2,887,007	2,987,372	3,032,183
Employee Benefits	1,190,993	1,248,530	1,223,525	1,268,604	1,323,343
Purchased Services	55,070	98,128	79,250	76,000	77,695
Supplies and Materials					
Property					
Other Objects	16,854	10,406	10,610	12,000	10,610
Total Expenditures - Sup. Serv./General Sc	4,120,512	4,262,246	4,200,392	4,343,976	4,443,831

Financial Section

Box Elder School District
General Fund **FD10**) - Major Expenditures
Fiscal Year 2014-15 Budget

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
Support Services/Accounting & Purchasing Svcs - Function 2500					
Salaries	1,014,931	1,030,407	1,051,615	958,540	972,918
Employee Benefits	411,659	431,900	432,700	447,287	464,851
Purchased Services	160,113	151,307	452,809	240,000	171,752
Supplies and Materials	101,724	114,649	178,912	15,000	177,847
Property					
Other Objects	4,486	1,990	1,534	15,000	15,000
Total Expenditures - Sup. Serv./Acct & Pur	1,692,913	1,730,253	2,117,570	1,675,827	1,802,368
Operation & Maintenance of School Buildings - Function 2600					
Salaries	2,380,527	2,429,989	2,502,414	2,548,946	2,587,180
Employee Benefits	1,004,909	1,037,739	1,045,866	1,097,872	1,144,577
Purchased Services	871,808	984,857	931,700	910,862	910,862
Supplies and Materials	1,762,785	1,716,406	1,859,040	2,030,834	2,007,436
Property	0		1,130		
Other Objects	3,487	3,226	2,032	3,500	3,500
Total Expenditures - Sup. Serv./Acct. & Pur	6,023,516	6,172,217	6,342,182	6,592,014	6,653,555
Support Services/Student Transportation Services - Function 2700					
Salaries - Secretarial & Clerical	47,247	46,596	46,805	48,300	48,300
Salaries - Supervisors	55,666	56,298	52,710	56,800	56,800
Salaries - Bus Drivers	1,744,468	1,786,115	1,820,929	1,850,643	1,882,500
Salaries - Mechanics	163,659	167,653	177,675	168,033	168,033
		6,475			
Total Salaries	2,011,040	2,063,137	2,098,119	2,123,776	2,155,633
Employee Benefits	738,441	834,382	726,100	729,100	768,015
Purchased Services	243,134	247,089	258,748	232,000	253,895
Supplies and Materials	967,066	927,287	945,509	1,069,702	1,125,184
Property	259,650	553,073	-7,796	28,043	28,043
Other Objects	33,574	39,032	0	36,000	36,000
Total Expenditures - Sup. Serv./Student Tr	4,252,905	4,664,000	4,020,680	4,218,621	4,366,770
Non K-12 Activities - Function 3200 (Transferred from Fund 23)					
Salaries	1,138,393	1,132,175	1,152,269	1,232,661	1,251,151
Employee benefits	427,554	420,478	426,110	417,574	440,161
Purchased Services	55,669	71,161	70,927	48,159	69,995
Other	241,346	188,164	168,257	145,400	147,314
Total Non-Instruction	1,862,962	1,811,978	1,817,563	1,843,794	1,908,621
Recreation Community Services/Natatoriums - Function 3300 (Transferred from Fund 23)					
Salaries	1,010,957	1,039,404	1,024,676	1,032,361	1,047,846
Employee benefits	246,078	257,021	272,347	284,260	303,176
Contract services	253,335	220,132	267,787	197,483	251,486
Supplies, textbooks & utilities	141,683	130,518	134,781	130,363	128,654
Equipment	3,799	44,301	12,129	3,500	12,129
Other	31,565	29,229	34,702	35,000	29,700
	1,687,417	1,720,605	1,746,422	1,682,967	1,772,991
TOTAL EXPENDITURES	\$66,265,688	\$67,277,308	\$67,567,197	\$69,716,541	\$70,053,879

Financial Section

Box Elder School District
Summary of Budgets - Special Revenue Funds (Fund 21 & 49)
Fiscal Year 2014-15 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 49 Child Nutrition Fund
Revenues:			
Property taxes	0		0
Interest on investments	1,500		1,500
Sale of Food	1,495,000		1,495,000
Other local revenue	3,706,986	3,700,000	6,986
State of Utah	750,000		750,000
Federal government	2,500,000		2,500,000
	0		
Total Revenues	8,453,486	3,700,000	4,753,486
Expenditures and Encumbrances:			
Instruction	3,700,000	3,700,000	
Non-Instruction	4,821,652		4,821,652
Community Services	0		
Total Expenditures and Encumbrances	8,521,652	3,700,000	4,821,652
Net Total Expenditures and Encumbrances	(68,166)	0	(68,166)
Other Financing Sources (Uses)	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	1,186,049	\$ 521,697	\$ 664,352
Fund Balances Unreserved & Unassigned - June 30	1,117,883	\$ 521,697	\$ 596,186

Financial Section

Box Elder School District

School Activity Fund Budget (Fund 21)

For Fiscal Year 2014-15 Actual Comparative numbers available 2010-11 through 2012-13

Fund Expenditures by Function

	2010-11 Actual	2011-12 Actual	2012-2013 Actual	2013-14 Revised	2014-15 Preliminary
REVENUES:					
Local Sources					
Property taxes					
Tuition					
Other Local revenue	3,022,460	2,818,454	3,181,314	3,700,000	3,700,000
Total Local Sources	3,022,460	2,818,454	3,181,314	3,700,000	3,700,000
 Expenditures and Encumbrances:					
Instruction (function 1000)					
Salaries	221,089	122,894	151,349	0	0
Employee benefits					
Contract services	742,001	547,872	1,030,764	560,000	560,000
Supplies, textbooks & utilities	1,701,504	1,810,920	1,763,731	2,070,000	2,070,000
Equipment	362,653	349,855	247,162	370,000	370,000
Other	57,542	47,297		700,000	700,000
Total Instruction	3,084,789	2,878,838	3,193,006	3,700,000	3,700,000
 Total Expenditures and Encumbrances	 3,084,789	 2,878,838	 3,193,006	 3,700,000	 3,700,000
 Excess (deficiency) of revenues and other sources (uses) over expenditures	 (62,329)	 (60,384)	 (11,692)		
 Other financing uses	 (8,374)				
Other financing sources					
 Other changes in Reserved and Designated Fund Balances					
Fund Balances Unreserved & Unassigned - July 1	\$ 664,476	\$ 593,773	\$ 533,389	\$ 521,697	\$ 521,697
Fund Balances Unreserved & Unassigned - June 30	\$ 593,773	\$ 533,389	\$ 521,697	\$ 521,697	\$ 521,697

Financial Section

Box Elder School District

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2014-15 With Comparative Information for Years 2011-12 Through 2013-14

Fund Expenditures by Function

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised	2014-15 Preliminary
REVENUES:					
Sale of Food	1,371,306	1,259,012	1,201,570	1,431,529	1,495,000
Other Local revenue	12,960	16,603	2,688	3,000	3,486
State of Utah	631,231	666,933	744,437	750,000	750,000
Federal Government	2,264,973	2,302,736	2,385,967	2,505,000	2,505,000
Total Revenue	4,280,470	4,245,284	4,334,662	4,689,529	4,753,486
Expenditures:					
Salaries	1,424,393	1,418,649	1,387,401	1,460,000	1,481,900
Employee benefits	475,658	472,325	477,838	580,000	606,752
Cost of food	1,868,874	1,866,367	2,035,624	2,227,000	2,275,000
Contract services	41,880	4,677	63,928	70,000	75,000
Supplies & Materials	42,963	58,117	62,852	60,000	65,000
Equipment	63,643	20,589	16,464	18,000	18,000
Other	46,731	311,460	300,000	300,000	300,000
Total Expenditures	3,964,142	4,152,184	4,344,107	4,715,000	4,821,652
Excess (deficiency) of revenues and other sources (uses) over expenditures	316,328	93,100	(9,446)	(25,471)	(68,166)
Other financing sources	7,379	0	0	0	0
Other changes in Reserved and Designated Fund Balances		-13,933	66,291		
Fund Balances Unreserved & Unassigned - July 1	\$ 230,104	553,811	632,978	689,823	664,352
Fund Balances Unreserved & Unassigned - June 30	\$ 553,811	\$ 632,978	\$ 689,823	\$ 664,352	\$ 596,186

Financial Section

Box Elder School District

Summary of Budgets - All Capital & Debt Service Funds

Fiscal Year 2014-15 Budget

	All Capital & Debt Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	16,592,767	9,792,767	6,800,000
Interest on investments	173,926	148,926	25,000
Bond Refund/Other	292,520	92,520	200,000
State of Utah	0	0	
Ins./Prop Recry/Federal Donations	25,000	25,000	
Total Revenues	17,084,213	10,059,213	7,025,000
Expenditures and Encumbrances:			
Oper/Maint			
Bond Debt	7,795,000	305,000	7,490,000
Purchased services	116,520	106,520	10,000
Land Improvement	0	0	0
Building Maintenance	1,570,316	1,570,316	
New Construction	4,048,767	4,048,767	
Vehicles	1,057,061	1,057,061	
Furniture/Equipment	953,804	953,804	
Other Objects	409,496	409,496	0
Total Expenditures	15,950,964	8,450,964	7,500,000
Excess revenue over (under) expenditures & encumbrances	1,133,249	1,608,249	(475,000)
Other Financing Sources (Uses)			
Bond sale proceeds	0	0	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	1,133,249	1,608,249	(475,000)
Unreserved & Unassigned - July 1	\$ 21,304,476	\$ 14,194,533	\$ 7,109,943
Unreserved & Unassigned - June 30	\$ 22,437,725	\$ 15,802,782	\$ 6,634,943

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2014-15 With Comparative Information for Years 2011-12 Through 2013-14

Fund Expenditures by Function

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised	2014-15 Preliminary
REVENUES:					
Property taxes	7,315,158	9,564,639	9,545,081	9,100,000	9,792,767
Interest on investments	143,362	173,749	170,503	125,000	148,926
Bond Refund/Other	195,847	133,657	92,521	150,000	92,520
State of Utah	2,165,906	1,137,484	13,464	0	0
Ins./Prop Recry/Federal		0		25,000	25,000
Donations					
Total Revenues	9,820,273	11,009,529	9,821,569	9,400,000	10,059,213
Expenditures and Encumbrances:					
Oper/Maint	0	0	0	0	0
Bond Debt/Municipal Building Authority	0	0	213,909	295,000	305,000
Purchased services	839,576	752,118	32,671	150,000	106,520
Land Improvement	0	0	0	0	0
Building Maintenance	1,011,778	1,534,374	1,570,316	2,500,000	1,570,316
Construction	14,972,763	10,139,755	4,797,291	4,900,000	4,048,767
Vehicles	865,992	637,468	1,057,061	1,500,000	1,057,061
Furniture/Equipment	1,270,210	904,831	937,989	1,000,000	953,804
Other Objects (Land)	1,611,605	0	73,849	300,000	406,996
Vehicle charges/Other	0	0	0	250,000	2,500
Total Expenditures	20,571,924	13,968,546	8,683,086	10,895,000	8,450,964
Excess revenue over (under)					
expenditures & encumbrances	(10,751,651)	(2,959,017)	1,138,483	(1,495,000)	1,608,249
Other Financing Sources (Uses)			300,650		
10% Basic/M&O & Interfund Transfers	92,228	16,040,961			
Changes in unreserved fund balance					
(Decrease)/increase in reserves	494,025	(2,327,534)	2,659,077	(1,500,000)	0
Excess of revenues and other sources over (under)					
Expenditures & encumbrances and other uses	(10,165,398)	15,409,478	(1,219,945)	5,000	1,608,249
Unreserved & Unassigned - July 1	\$ 10,165,398	\$ -	\$ 15,409,478	\$ 14,189,533	\$ 14,194,533
Unreserved & Unassigned - June 30	\$ -	\$ 15,409,478	\$ 14,189,533	\$ 14,194,533	\$ 15,802,782

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

Financial Section

FINANCIAL SECTION

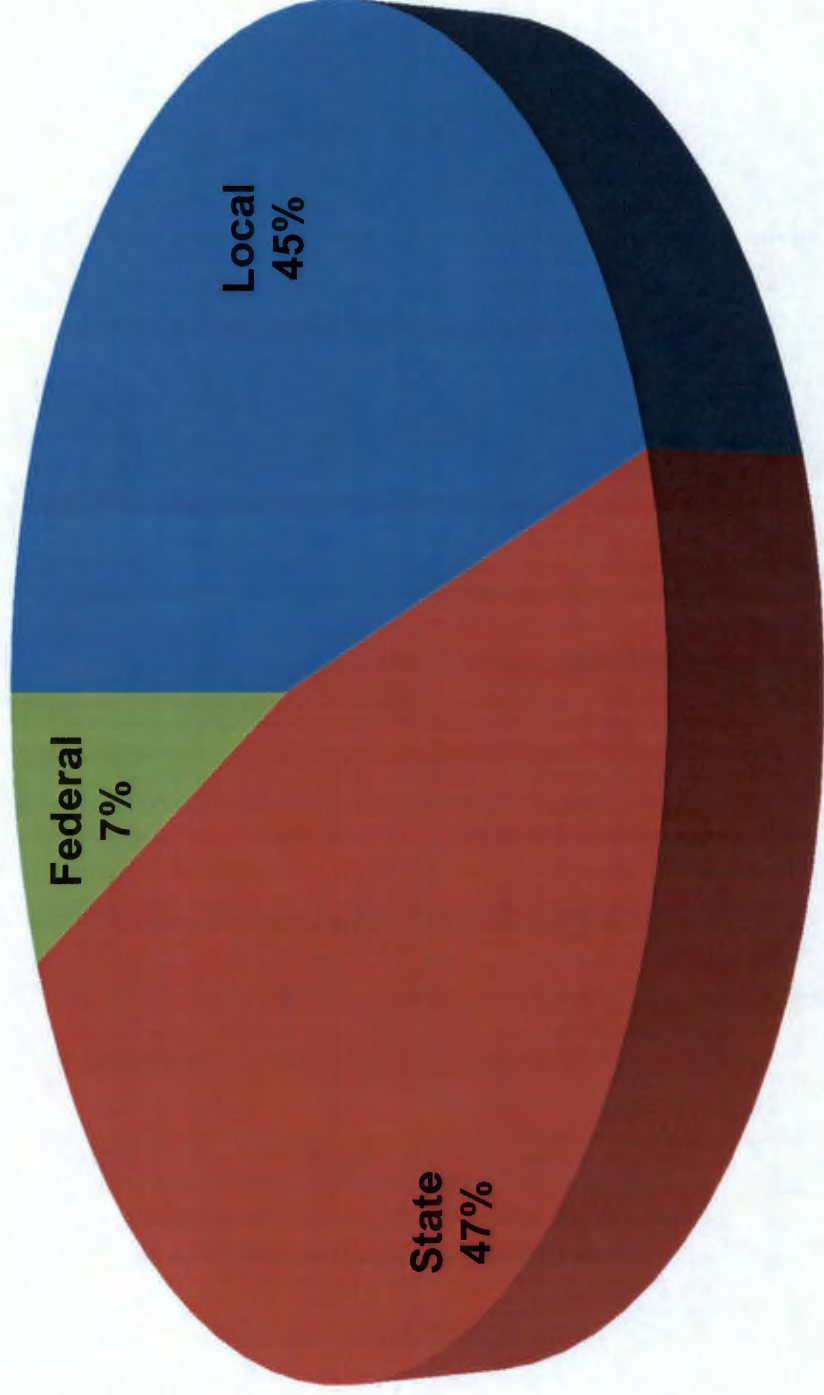
Box Elder School District

Governmental Funds - Revenue Summary Comparison

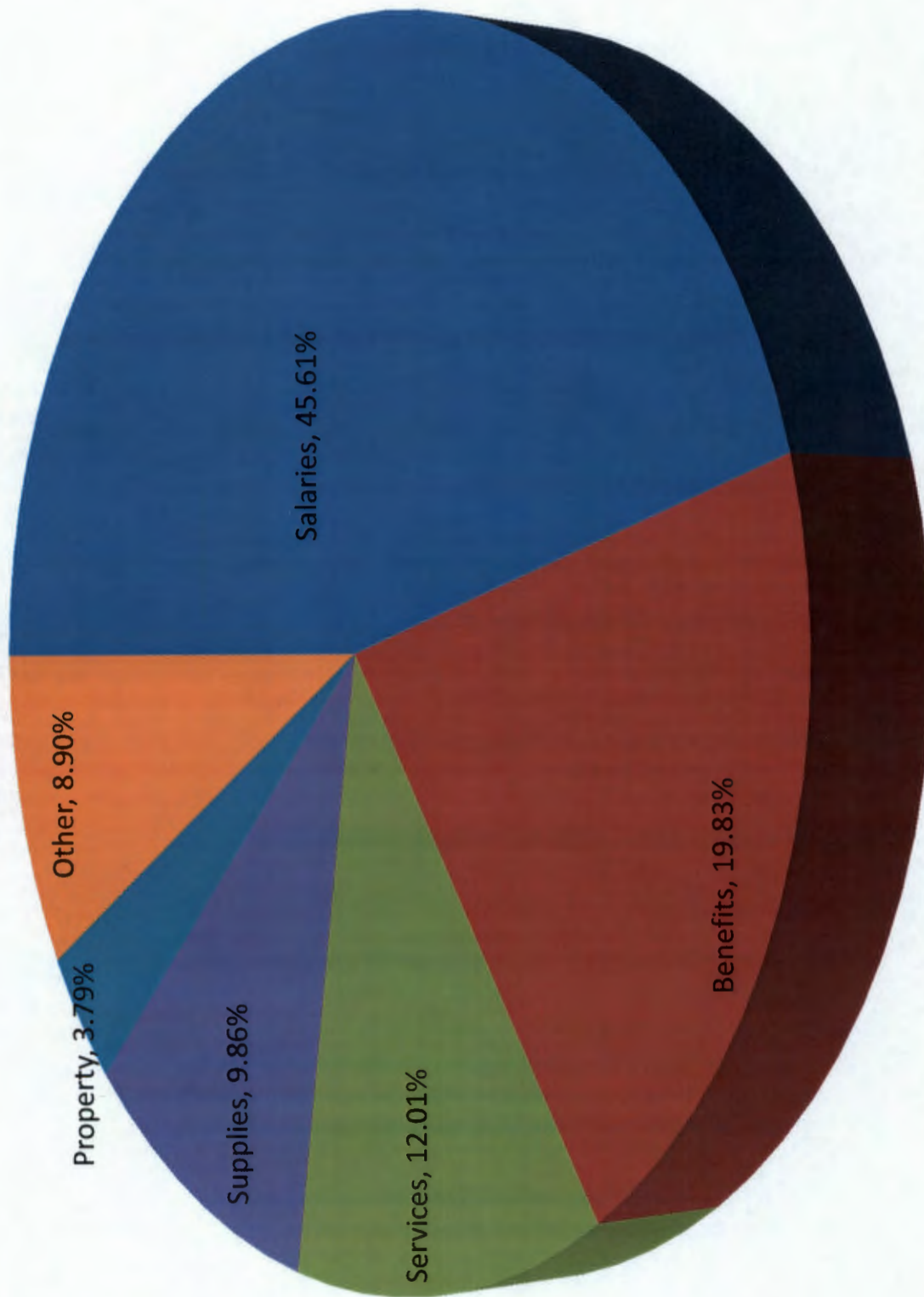
For Fiscal Year 2014-15 With Comparative Ubfirnatui fir Years 2002-03 Through 2014-15

		Maintenance & Operation Fund	Funds 21,23,49 Special Fund	Funds 31,32,40 Capital & Funds	Total All Funds
2002-03	Actual	\$ 49,040,754	\$ 4,896,515	\$ 8,678,128	\$ 62,615,397
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	\$ 51,596,913	\$ 5,531,071	\$ 7,181,487	\$ 64,309,471
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	\$ 62,487,444	\$ 7,399,267	\$ 19,004,073	\$ 88,890,784
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	Revised	\$ 68,963,978	\$ 8,389,529	\$ 17,474,500	\$ 94,828,007
2014-15	Preliminary	\$ 70,038,332	\$ 8,453,486	\$ 17,084,213	\$ 95,576,031

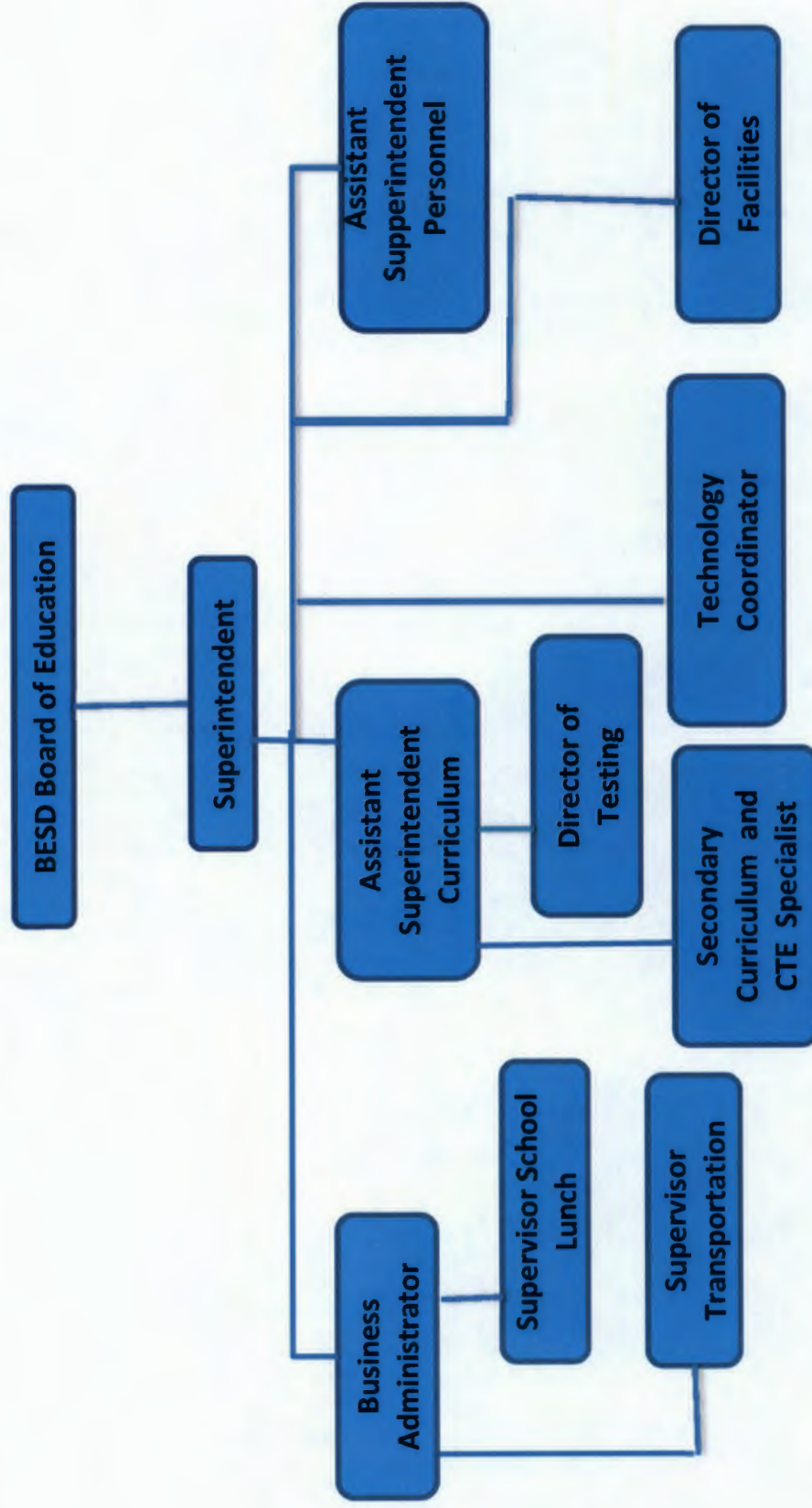
Box Elder School District Revenues
Final Audited 2013



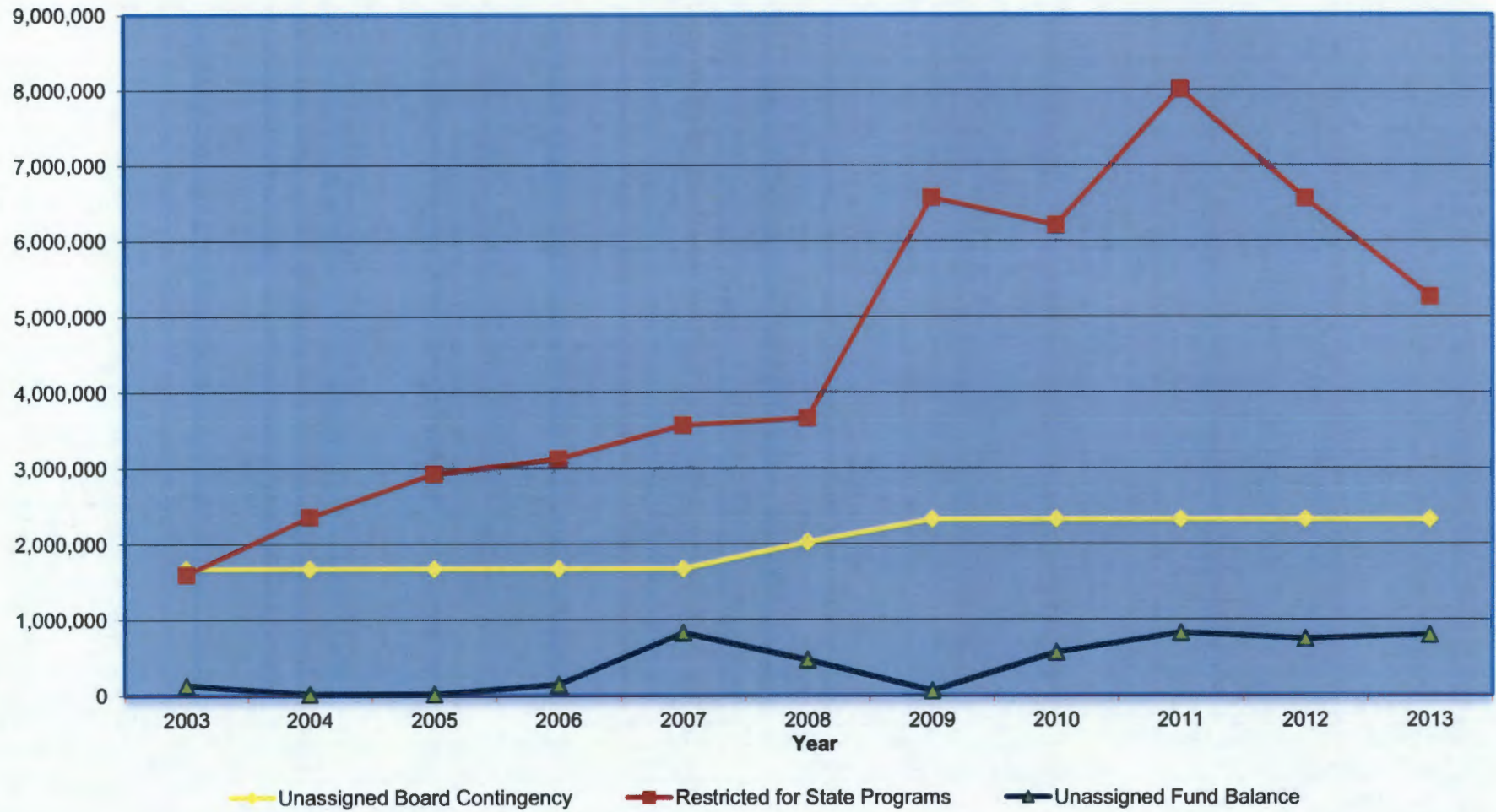
**Box Elder School District
Expense Type
Audited 2013**



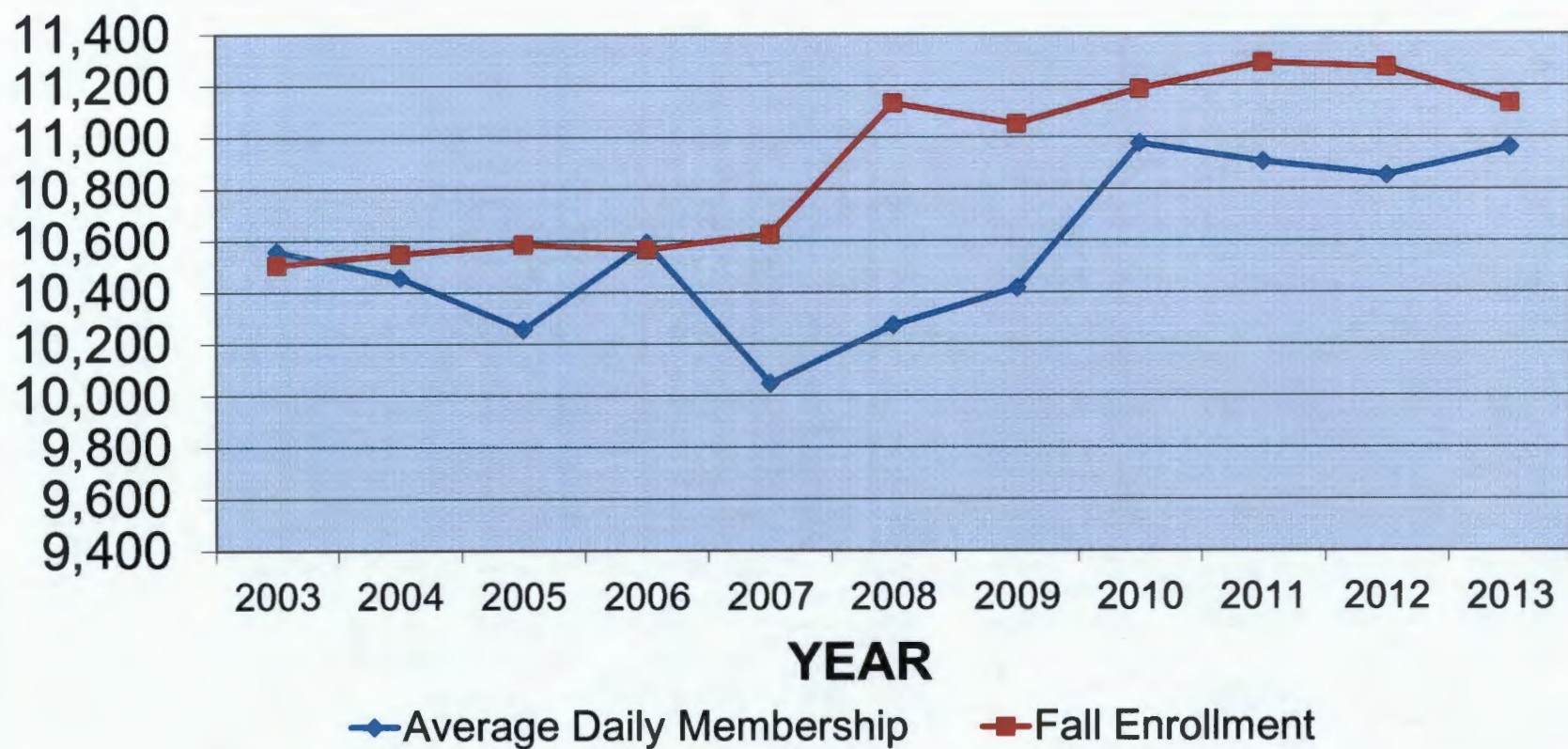
Box Elder School District Organizational Chart



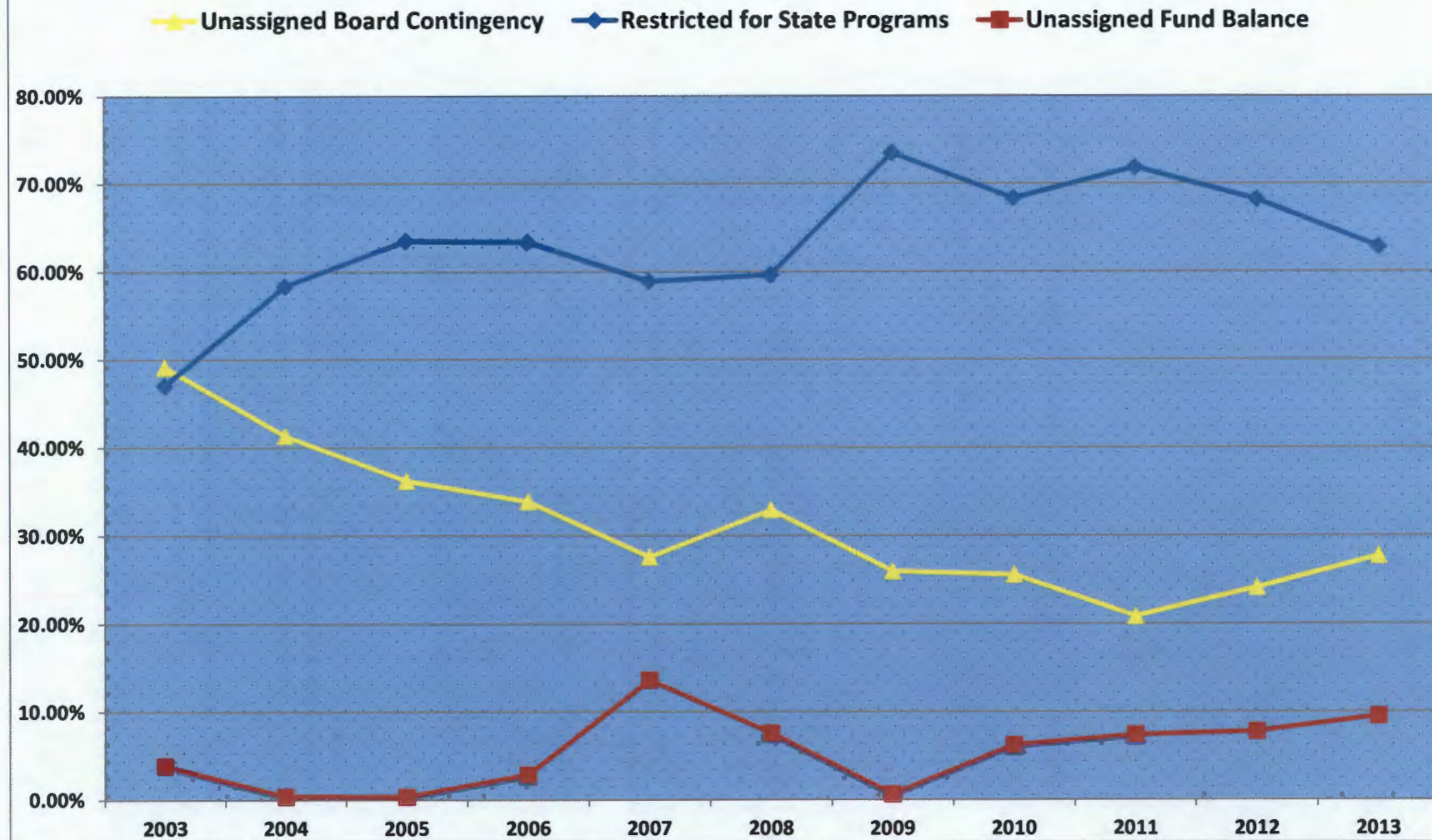
Reserves General Fund in Dollars



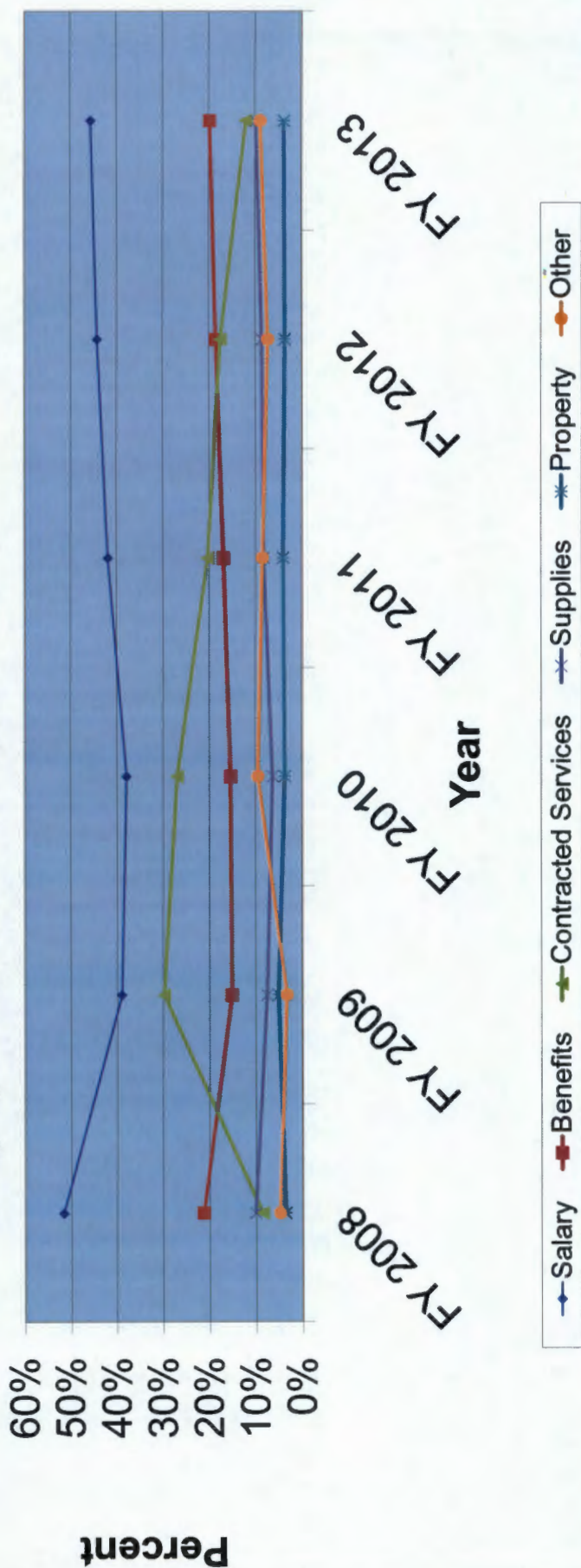
Average Daily Membership and Fall Enrollment



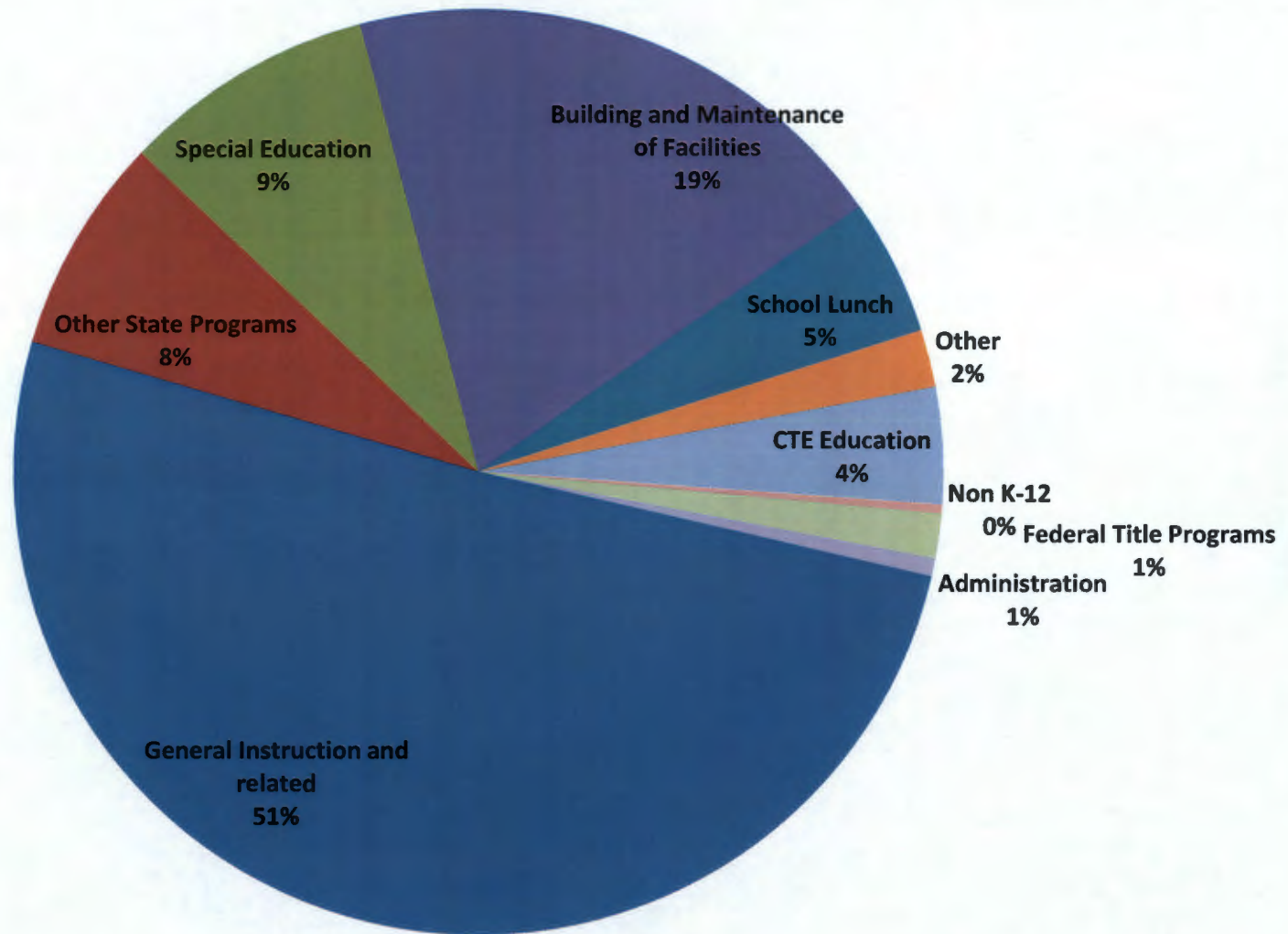
General Fund Balances as a percent of Total Fund Balances through FY 2013



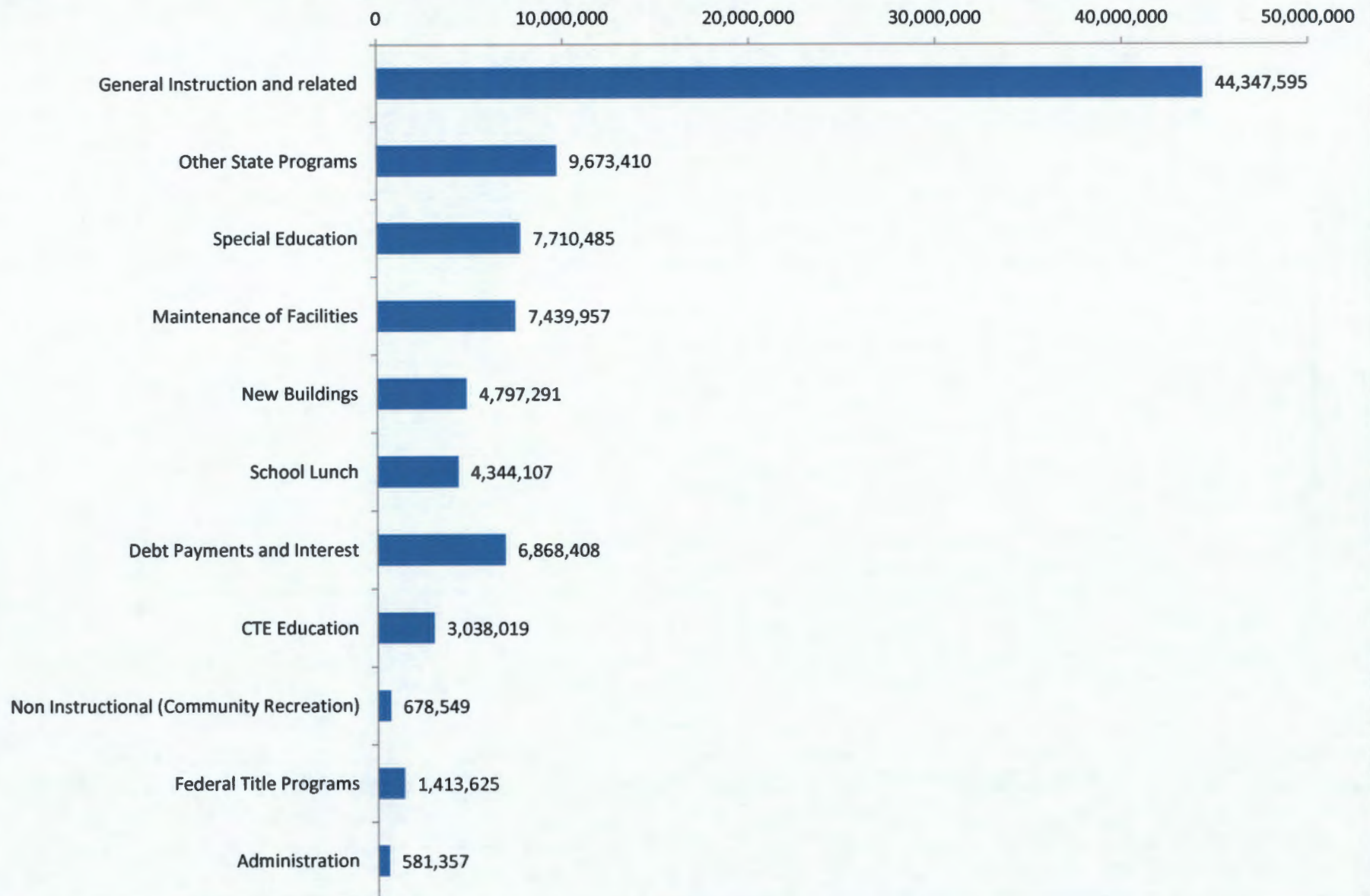
Category Expenditure All Funds FY 2013



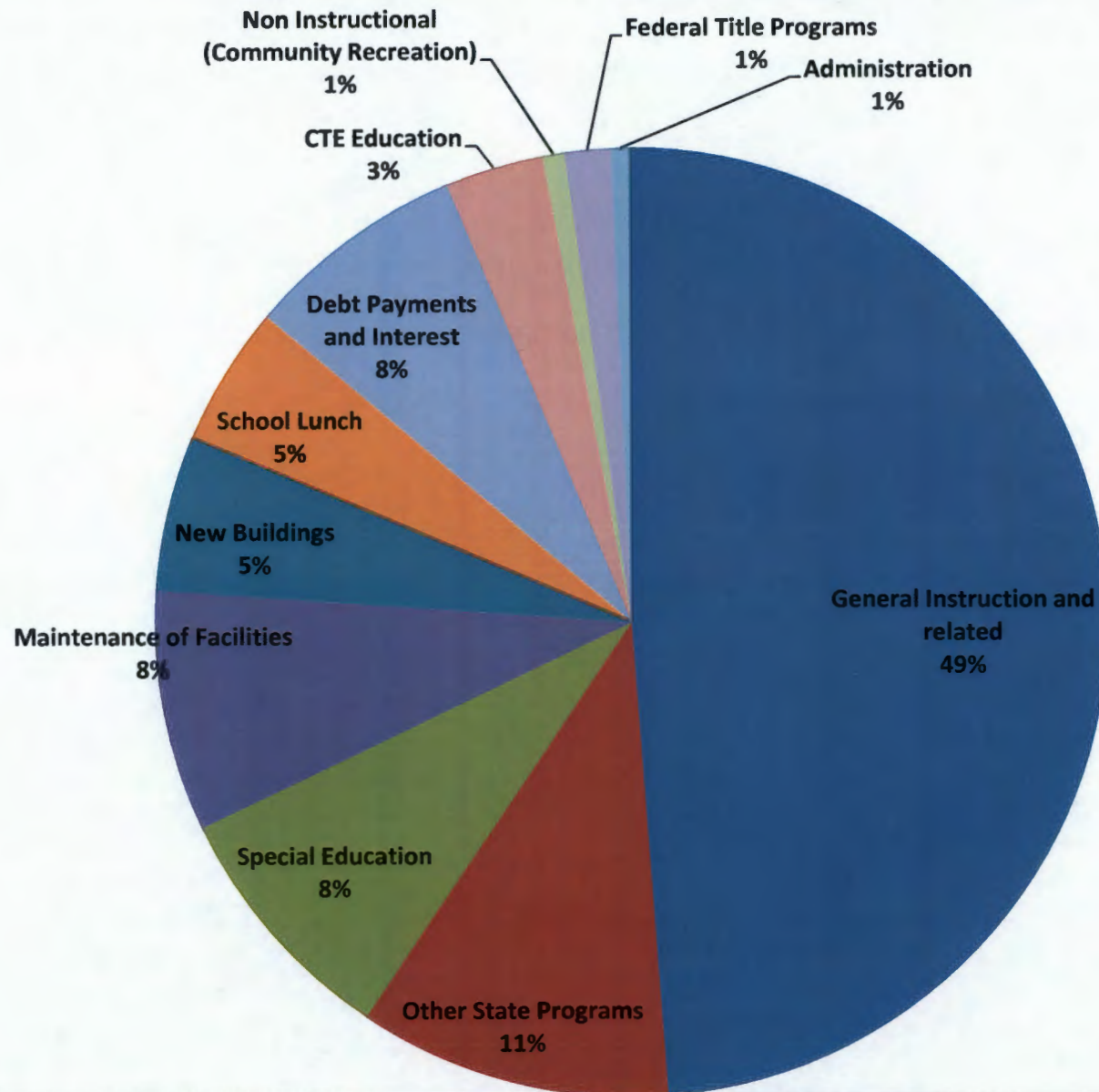
**Program Breakdown
Revenue
FY 2013**

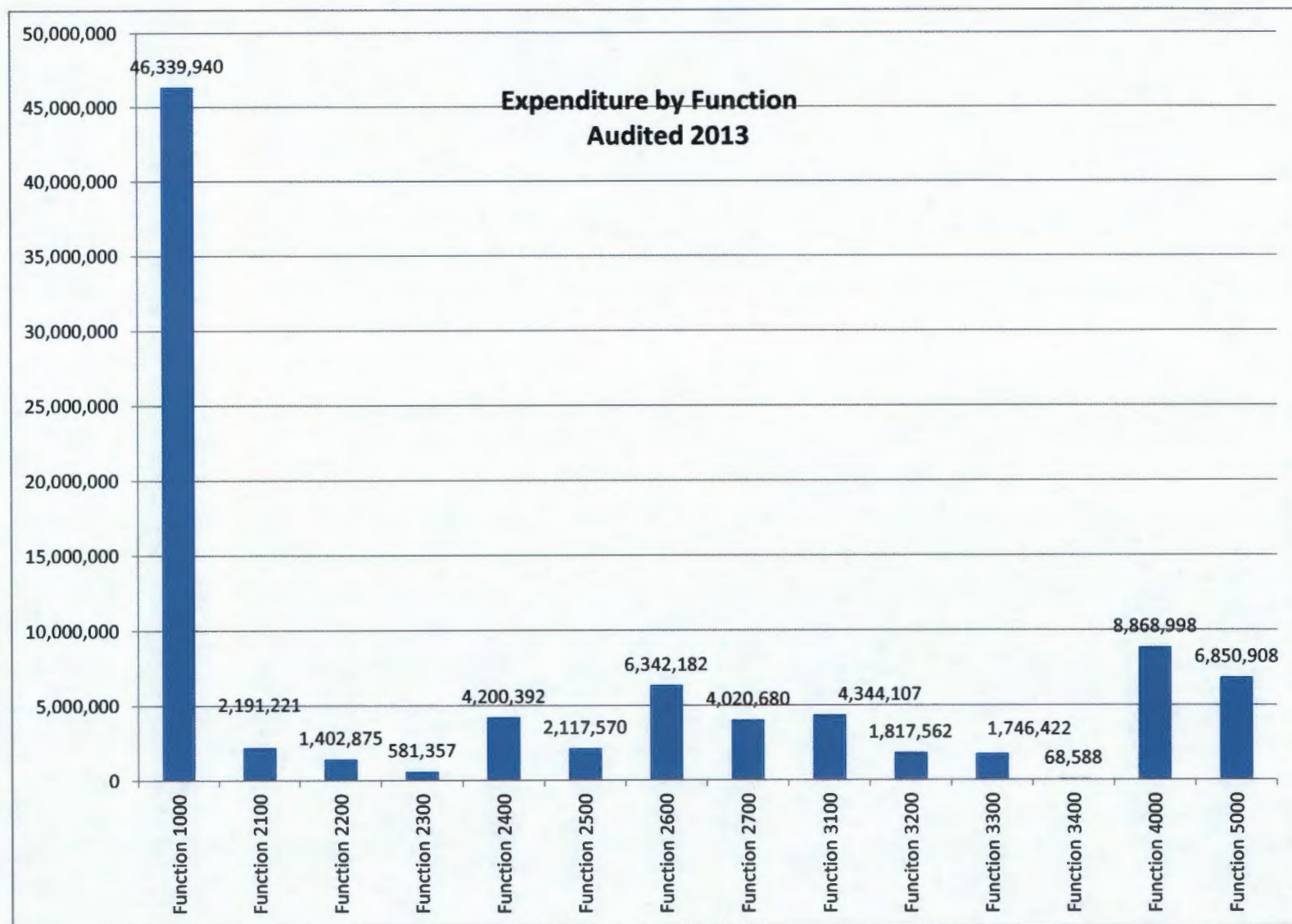


Expenditures by Major Programs FY 2013



Program Expenditures by Percent of Total FY2013





Year 14 07/01/13 - 06/30/14

Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgram No.</u>	<u>Program Description</u>	<u>Director</u>
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0003		Credit Recovery	Matt Webb
0004		UIMC Media (copying&streaming)	Mary Kay Kirkland
0021		School's Bank Account Activity	Rod Cook
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		Leader in Me - Training (Discovery Fall 2013)	Rod Cook
0049		One Time Enhancment	Rod Cook
0050		Classroom - General	Ron Wolff
0051		Textbooks	Mary Kay Kirkland
0053		Curriculum General Instruction	Mary Kay Kirkland
0054		Home Bound	Terry Jackson
0055		Debt Service	Rod Cook
0056		In-School Suspension & School Within a School	Ron Wolff
0123		AmeriCorps Literacy	Michelle Westley
0200		Municipal Bldg (FD50)	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 Tech (Fund 75)	Rod Cook
3330		Foundation - Program Enhancement (Fund 75)	Rod Cook
3350		Foundation General - Scholarship (Fund 75)	Rod Cook
3400		Library Endowment	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
5160		Instructional Media Centers	Rod Cook
5211	5331	Gifted & Talented	Mary Kay Kirkland
5212	5332	Advanced Placement	Darrell Eddington
5213	5333	Concurrent Enrollment	Darrell Eddington
5218	5337	At Risk - Homeless & Minority	Darrell Eddington
5229		Assessment (Testing)	Darin Nielsen
5230	5201	Class Size Reduction (State)	Terry Jackson
5250		Teacher Enhancement Projects	Darin Nielsen
5251		Bldg. Level - Professional Development	Darin Nielsen
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	Darin Nielsen
5366		Crisis Intervention/Suicide Prevention	Darrell Eddington
5368		School Nurse Program	Terry Jackson
5420		School Land Trust	Mary Kay Kirkland
5425		Medicaid Reimbursement & Outreach	Kim Lynch
5463		Safety	Ron Wolff
5500		ADA (American Disabilities Act)	Jim Christensen
5550		Capital Outlay Foundation	Rod Cook
5610		Driver Ed - Behind the Wheel	Darrell Eddington
5616		My Access	Mary Kay Kirkland
5618		School Grants: STAR Cross	Mary Kay Kirkland
5635		Dual Immersion (Critical Languages)	Mary Kay Kirkland
5640	5840	OEK - Extended Day Kindergarten	Mary Kay Kirkland
5646		Testing Technology	Darin Nielsen
5672		Fee on Fines/Substance Abuse (State)	Mary Kay Kirkland
5700	Fund 76	Northern Utah Curriculum Agent District	Mary Kay Kirkland
5701	Fund 76	NUCC - Reading	Mary Kay Kirkland
5702	Fund 76	NUCC - Math	Mary Kay Kirkland

Year 14 07/01/13 - 06/30/14			
Program Numbers & Description			
Program Number	State Fund No.	Program Description	Director
5705	Fund 76	LEAD - Special Ed Flowthrough	Kim Lynch
5712	Fund 76	ILSC Vocational Rehab	Kim Lynch
5800		E-Rate	Alan Shakespear
5801		Ed Net	Alan Shakespear
5805		K3 Reading Improvement	Mary Kay Kirkland
5810		Library Books & Supplies	Mary Kay Kirkland
5813		ETI (Educational Technology Initiative)	Alan Shakespear
5844	10	State Literacy Progm	Mary Kay Kirkland
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		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
6903		Comprehensive Guidance	Darrell Eddington
7504		Title III (ESL Coordinators)	Darin Nielsen
7511		Title I	Mary Kay Kirkland
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	Mary Kay Kirkland
8000		Enterprise Programs - School Lunch	Kathy Hansen
9300		Administration	Ron Wolff
9600		Building Maintenance and Utilities	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
9671		Technology Maintenance -Special clearing	Darin Nielsen
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Program	Ron Frandsen
7581		Prison/Institutionalized/ -Prison Instruction	Matt Webb
7626	7607	Title II, Part A, Teacher Quality	Mary Kay Kirkland
7661		Extra 3 Contract Days & PTC Days	Rod Cook
7662		ARRA - TITLE I	Mary Kay Kirkland
7664		ARRA - IDEA (Special Ed)	Kim Lynch
7667		ARRA - Preschool	Kim Lynch
7699		Secure Rural Schools & Roads	Jim Christensen
7860		Teacher Academy BEMS	Denise LeFevre/Jeanne Andersen
7861		Dual Immersion	Mary Kay Kirkland
8000		Enterprise Programs - School Lunch	Kathy Hansen
9300		Administration	Ron Wolff
9600		Building Maintenance and Utilities	Jim Christensen
9670		Technology Maintenance	Darin Nielsen
9671		Technology Maintenance -Special clearing	Darin Nielsen
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Program	Ron Frandsen
9671		Technology Maintenance -Special clearing	Preston Checketts
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Program	Ron Frandsen

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
 - 23 Non-K-12 Programs
- 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
 - 71 Trust Fund
 - 75 Foundation
 - 76 Agency Fund
 - 77 Student Activities

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
148	Howell
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

		2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
	Description	Actual	Actual	Final	Preliminary	Revised	Preliminary
					2014 Prelim	May 12, 2014	May 19, 2014
1	GENERAL FUND (M&O) FUND (10)						
2							
3	REVENUE:						
4	Local						
5	Property	11,017,043	10,815,796	15,564,026	14,278,343	14,578,343	14,778,343
6	Tuitions/Trans	113,403	131,711	382,542	200,000	200,000	200,000
7	Inv Earnings	92,703	176,956	218,901	180,000	101,000	120,000
8	Indir. Costs-SL	399,652	854,838	650,000	750,000	550,000	550,000
9	Rental Fees	118,878	120,001	194,593	120,000	180,000	180,000
10	Other	835,882	766,995	1,763,396	950,000	950,000	1,250,000
11	State	44,549,597	44,263,759	42,421,716	45,684,584	47,850,635	48,359,989
12	Federal	6,992,501	5,091,353	4,379,308	3,954,000	4,554,000	4,600,000
13	Funds Avail/Assigned Bal	-1,146,657	850,000	1,050,000	1,295,000	1,500,000	800,000
14	TOTAL M & O						
15	REVENUE	62,973,002	63,071,409	66,624,482	67,411,927	70,463,978	70,838,332
16	Beg Balance	563,479	821,173	745,066	985,020	985,020	932,457
17	Less:						
18	Ending Balance	821,173	745,066	985,020	79,198	932,457	916,911
19	TOTAL M & O FUNDS						
20	available	62,715,308	63,147,516	66,384,528	68,317,749	70,516,541	70,853,878
21							
22	EXPENDITURES:						
23	Instruction (1000)						
24	Salaries	27,251,310	27,022,098	26,571,702	26,200,990	26,798,000	27,199,970
25	Benefits	11,396,812	11,710,653	12,308,554	12,633,971	13,584,356	12,575,386
26	Purchased Serv.	827,087	1,558,568	1,486,905	1,608,000	1,508,000	1,500,000
27	Supplies/Textbooks	1,372,943	1,120,601	1,659,952	1,672,000	2,172,000	2,622,000
28	Equip/ETI/Prog	1,058,017	810,303	640,091	550,000	630,000	480,000
29	Other	687,149	417,429	479,731	425,000	489,042	489,000
30	Total	42,593,318	42,639,652	43,146,935	43,089,961	45,181,398	44,866,356
31							
32	Student Services (2100)						
33	Salaries	1,443,469	1,462,019	1,472,211	1,483,253	1,401,524	1,422,547
34	Benefits	611,375	641,778	616,026	641,241	608,221	633,902
35	Other	11,731	78,037	102,984	59,000	95,497	102,514
36	Total	2,066,575	2,181,834	2,191,221	2,183,494	2,105,242	2,158,963
37							
38	Instructional Staff (2200)						
39	Salaries	914,331	960,774	920,131	927,032	937,079	951,135
40	Benefits	350,894	378,335	361,192	376,952	392,882	410,052
41	Other	125,022	154,673	121,552	155,000	135,000	122,982
42	Total	1,390,247	1,493,782	1,402,875	1,458,984	1,464,961	1,484,170
43	District Administration (2300)						
44	Salaries	230,413	232,841	234,121	235,877	237,562	241,125
45	Benefits	126,712	146,648	129,936	133,946	137,984	142,337
46	Purch Services	58,314	53,718	39,580	65,000	88,000	39,500
47	Liability Insurance	113,670	126,546	125,447	135,000	100,695	124,873
48	Supplies	33,737	22,606	33,729	25,000	25,000	30,229
49	Other	12,477	18,382	18,544	15,500	18,500	18,189
50	Total	575,323	600,741	581,357	610,323	607,741	596,254
51	School Administration (2400)						
52	Salaries	2,857,596	2,905,182	2,887,007	2,973,660	2,987,372	3,032,183
53	Benefits	1,190,992	1,248,530	1,223,525	1,274,077	1,268,604	1,323,343
54	Prof Serv/Travel	55,070	98,125	79,250	65,000	76,000	77,696
55	Other	16,854	10,406	10,610	20,000	12,000	10,610
56	Total	4,120,512	4,262,243	4,200,392	4,332,737	4,343,976	4,443,831
57							

**BESD Board Financial
Budget Report**

	Description	2010-11 Actual	2011-12 Actual	2012-13 Final	2013-14 Preliminary 2014 Prelim	2013-14 Revised May 12, 2014	2014-15 Preliminary May 19, 2014
58	Business & Support (2500)						
59	Salaries	1,014,931	1,030,407	1,051,614	959,501	958,540	972,918
60	Benefits	411,659	431,900	432,700	424,012	447,287	464,851
61	Contract Services	41,407	151,307	452,809	75,000	255,000	171,752
62	Other	224,916	116,639	180,447	135,000	15,000	192,847
63	Total	1,692,913	1,730,253	2,117,570	1,593,513	1,675,827	1,802,368
64							
65	Operation & Maintenance (2600)						
66	Salaries	2,380,527	2,429,989	2,502,414	2,551,182	2,548,946	2,587,180
67	Benefits	1,004,910	1,037,739	1,045,866	1,089,236	1,097,872	1,144,577
68	Electricity	769,191	807,540	855,936	898,733	909,200	1,002,605
69	Purchased Service	300,655	352,614	377,694	310,000	350,000	335,753
70	Telephone	196,321	182,483	155,375	205,000	175,000	146,250
71	Natural Gas	589,618	464,128	473,738	508,195	483,000	490,234
72	Prop Insurance	253,507	259,597	223,511	235,862	224,696	223,511
73	Repair	121,326	190,163	175,120	160,000	175,800	161,027
74	Supplies	403,976	444,737	529,366	626,000	626,000	559,816
75	Other	3,485	3,226	3,162	3,500	1,500	2,602
76	Total	6,023,516	6,172,216	6,342,182	6,587,708	6,592,014	6,653,555
77	Transportation (2700)						
78	Salaries	2,011,040	2,063,136	2,098,119	2,113,855	2,123,776	2,155,633
79	Benefits	738,441	834,382	726,100	762,036	729,100	768,015
80	Purch Serv	252,422	264,063	258,748	232,000	232,000	253,895
81	Fuel	615,267	694,638	690,483	702,145	672,145	616,097
82	Supplies	351,799	232,650	255,028	271,000	460,100	236,949
83	Other/Veh Charges	283,935	575,135	-7,798	404,043	1,500	336,182
84	Total	4,252,904	4,664,004	4,020,680	4,485,078	4,218,621	4,366,770
85	Non K-12 Services (3200)						
86	Salary	1,138,393	1,132,175	1,152,268	1,160,910	1,232,661	1,251,151
87	Benefits	427,555	420,478	426,110	445,845	417,574	440,161
88	Purchased Services	55,669	71,161	70,927	122,540	48,159	69,995
89	Other	241,345	188,164	168,257	94,399	145,400	147,314
90	Total	1,862,962	1,811,978	1,817,562	1,823,694	1,843,794	1,908,620
91	Community Services (3300)						
92	Salary		1,039,404	1,024,676	1,032,361	1,032,361	1,047,846
93	Benefits		257,021	272,347	289,897	284,260	303,176
94	Purchased Serv		220,132	267,787	235,000	197,483	251,486
95	Supplies/Util		130,519	134,781	150,000	130,363	128,654
96	Property		44,302	12,129	210,000	3,500	12,129
97	Other Objects		29,228	34,702	35,000	35,000	29,699
98	Total		1,720,606	1,746,422	1,952,258	1,682,967	1,772,991
99	Interfund Trans		-1,720,606				
100	Change Desig Fund Bal		-597,209	-1,182,668	200,000	800,000	800,000
101	Undist Reserv Add						
102	TOTAL EXPENDITURERS						
103	M & O	62,715,308	63,147,516	66,384,528	68,317,749	70,516,541	70,853,878
104	School Activity Fund (21)						
105							
106	REVENUE:						
107	School Deposits	3,022,460	2,818,454	3,181,314	3,600,000	3,700,000	3,700,000
108							
109	Other						
110	Total Revenue	3,022,460	2,818,454	3,181,314	3,600,000	3,700,000	3,700,000
111							
112	EXPENDITURES:						
113	Supplies	1,701,504	1,810,920	1,763,731	1,900,000	2,050,000	2,050,000
114	Other	1,383,285	1,067,918	1,429,274	1,700,000	1,650,000	1,650,000

BESD Board Financial
Budget Report

		2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
	Description	Actual	Actual	Final	Preliminary	Revised	Preliminary
					2014 Prelim	May 12, 2014	May 19, 2014
115	Desig/Other						
116	Total Expenditures						
117	School Activity	3,084,789	2,878,838	3,193,005	3,600,000	3,700,000	3,700,000
118	DEBT SERVICE FUND (31)						
119							
120	REVENUE:						
121	Property Tax	6,008,998	6,669,396	7,795,213	6,800,000	7,275,000	6,800,000
122	Interest	24,764	34,475	30,710	20,000	25,000	25,000
123	Bonds	0	0	0	215,000	215,000	200,000
124	Total	0	0				
125	Beginning Bal	6,253,597	6,425,059	7,109,943	8,087,458	7,109,943	7,109,943
126	LESS:	0					
127	Ending Balance	6,425,059	7,109,943	8,087,458	8,107,458	14,624,943	14,134,943
128	Funds Available	6,425,059	7,109,943	8,087,458	8,107,458	7,109,943	6,619,943
129	EXPENDITURE:						
130	Refund of Bonds	5,862,300	6,018,987	6,842,408	6,600,000	7,100,000	7,100,000
131	Bond Debt		0	6,000	415,000	415,000	415,000
132	Other Uses						
133	Total	5,862,300	6,018,987	6,848,408	7,015,000	7,515,000	7,515,000
134	CAPITAL OUTLAY FUND (32)						
135							
136	REVENUE:						
137	Property Tax	7,315,158	9,564,639	9,545,080	8,100,000	9,100,000	9,792,767
138	Interest	143,362	173,749	170,503	90,000	125,000	148,926
139	Other	195,846	133,656	92,521	85,000	150,000	92,520
140	State	2,165,906	1,137,484	13,464	15,000	0	0
141	Federal	0	0				
142	Ins./Prop.Recry	92,228	176,712	300,649	25,000	25,000	25,000
143	Total Revenue	9,912,500	11,186,240	10,122,217	8,315,000	9,400,000	10,059,213
144	Bond Proceeds	1	15,864,249	0			
145	Other Sources/QZAB	494,023	2,327,536	0			
146	Desig. Fund Bal				3,200,000	1,500,000	0
147	TOTAL REVENUE CAPITAL						
148	OUTLAY	10,406,524	29,378,025	10,122,217	11,515,000	10,900,000	10,059,213
149	Beg. Balance	10,165,398	0	15,409,479	14,189,533	14,189,533	14,194,533
150	Less:						
151	Ending Balance	-1	15,409,479	14,189,533	16,689,533	14,194,533	15,802,782
152	Capital Outlay Funds						
153	available	20,571,923	13,968,546	11,342,163	9,015,000	10,895,000	8,450,964
154	EXPENDITURES:						
155	Oper/Maint						
156	10% and Other						
157	Purchased Services	19,813	21,870	32,671	100,000	50,000	50,000
158	Software	3,619	126,434	73,849	115,000	100,000	56,520
159	Land Improvement	1	1	0	10,000	0	0
160	Fielding MBA	1,609,105	1	1,570,316	215,000	295,000	305,000
161	Buildings/ 5 yr	1,011,778	1,534,371	1,057,061	2,500,000	2,500,000	1,570,316
162	Vehicles	865,992	637,468	937,989	855,000	1,500,000	1,057,061
163	Furniture/Equip	720,832	465,376	213,909	1,300,000	1,000,000	953,804
164	Other Objects	27,500	1	0	320,000	250,000	406,996
165	Total Capital	4,258,640	2,785,522	3,885,795	5,415,000	5,695,000	4,399,697
166	Snowville/Land Purchase	9,154,962	367,713	1,933,758	0	300,000	0
167	Fielding/BE Natatorium	0	5,618,626	532,077	0	1,050,000	2,700,000
168	BR Nat	6,638,563	4,624,123	1,884,094	3,200,000	2,600,000	0
169	Prop Purchase/Other Pro	1	1	232,123	400,000	1,050,000	1,348,767
170	HS Sports Field	519,757	459,099	215,239	0	200,000	0
171	Total Construction	16,313,283	11,069,562	4,797,291	3,600,000	5,200,000	4,048,767

**BESD Board Financial
Budget Report**

	2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
Description	Actual	Actual	Final	Preliminary	Revised	Preliminary
				2014 Prelim	May 12, 2014	May 19, 2014
2 Desig. F Bal		0	2,659,077	0		
173 Bond Issue Fee		113,462				2,500
174 TOTAL EXPENDITURES CAPITAL						
175 OUTLAY	20,571,923	13,968,546	11,342,163	9,015,000	10,895,000	8,450,964
176 SCHOOL FOOD SERVICE FUND (49)						
177						
178 REVENUE:						
179 Lunch Sales	1,373,483	1,273,572	1,201,570	1,325,000	1,431,529	1,495,000
180 Other Local	10,783	2,043	2,688	1,500	3,000	3,486
181 State	631,231	666,933	744,437	645,000	750,000	750,000
182 Federal	2,264,974	2,302,736	2,385,967	2,200,000	2,500,000	2,500,000
183 Other	7,379	-13,933	66,289	5,000	5,000	5,000
184 TOTAL REVENUE SCHOOL						
185 FOODS	4,287,850	4,231,351	4,400,951	4,176,500	4,689,529	4,753,486
186 Beg. Balance	230,104	553,811	632,979	689,823	689,823	664,352
187 Less:						
188 Ending Balance	553,811	632,979	689,823	668,916	664,352	596,186
189 School Food Service Funds						
190 available	3,964,143	4,152,183	4,344,107	4,197,407	4,715,000	4,821,652
191 EXPENDITURES:						
192 Salaries	1,424,393	1,418,649	1,387,401	1,397,807	1,460,000	1,481,900
193 Benefits	475,658	472,325	477,838	501,601	580,000	606,752
194 Food/Supplies	1,911,837	1,924,484	2,098,476	2,120,000	2,287,000	2,340,000
195 Equipment	63,643	20,589	16,464	60,000	18,000	18,000
196 Other Costs	88,611	16,136	63,928	18,000	70,000	75,000
197 Dir/Indirect Costs	1	300,000	300,000	100,000	300,000	300,000
198 TOTAL EXPENDITURES SCHOOL						
199 FOODS	3,964,143	4,152,183	4,344,107	4,197,407	4,715,000	4,821,652
200 Foundation Fund (75)						
201						
202 REVENUE:						
203 Total Revenue	65,140	155,848	60,924	67,000	75,000	55,211
204 Available Revenue	65,140	155,848	60,924	67,000	75,000	55,211
205 EXPENDITURE:						
206 Expenses	78,195	78,098	68,588	65,000	43,000	54,100
207 Changes/Desg Fund Bal						
208 TOTAL EXPENDITURE	78,195	78,098	68,588	65,000	43,000	54,100
209 Agency Fund (76)						
210						
211 REVENUE:						
212 Agent Services	106,580	150,800	105,520	125,000	125,000	94,780
213 State	0	0	0	0		0
214 Federal	1	0	0	0		
215 Other	0					1,740
216 TOTAL REVENUE/BB						
217 AGENCY FUND	106,581	150,800	105,520	125,000	125,000	96,520
218 EXPENDITURE:						
219 Instruction	1	11,585	4,200	11,000	12,000	0
220 NUCC	96,005	139,836	92,492	114,000	113,000	85,057
221 Other	1	0				1,485
222 Changes/Desg Fund Bal						
223 TOTAL EXPENDITURES						
224 AGENCY FUND	96,007	151,421	96,692	125,000	125,000	86,542
225						
226						
227						
228						

BESD Board Financial
Budget Report

		2010-11	2011-12	2012-13	2013-14	2013-14	2014-15
	Description	Actual	Actual	Final	Preliminary	Revised	Preliminary
					2014 Prelim	May 12, 2014	May 19, 2014
9	GRAND TOTAL FUNDS AVAILABLE						
230	ALL FUNDS	#REF!	91,503,290	93,506,014	93,429,615	97,136,484	94,598,168
231	GRAND TOTAL EXPENDITURE						
232	ALL FUNDS	#REF!	90,395,589	92,277,491	92,335,157	97,509,541	95,482,136

	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 Program	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 EXPENDITURES		
103	M & O		Grand total Expenditures General Fund
104	School Activity Fund (31)	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 D	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 As	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			