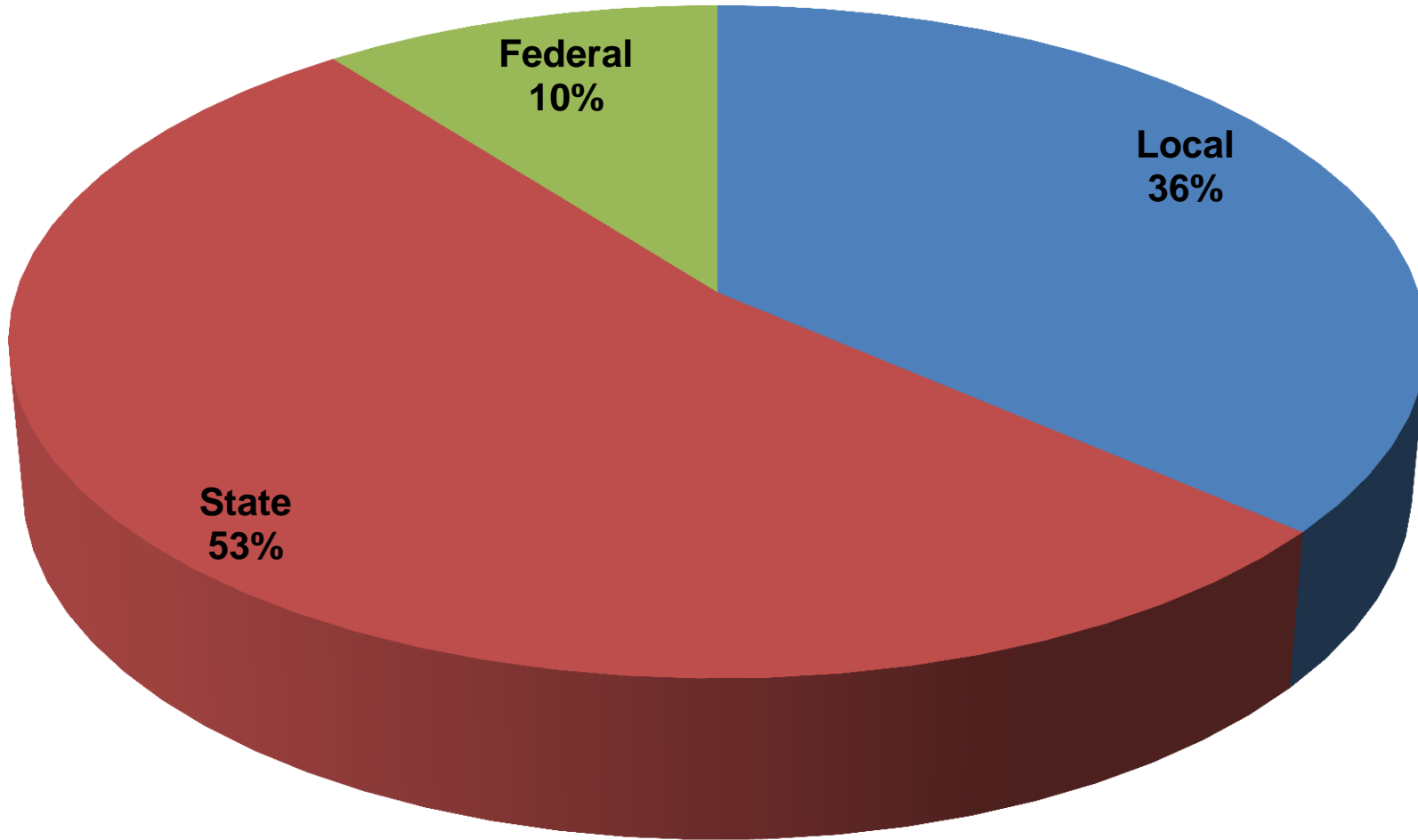
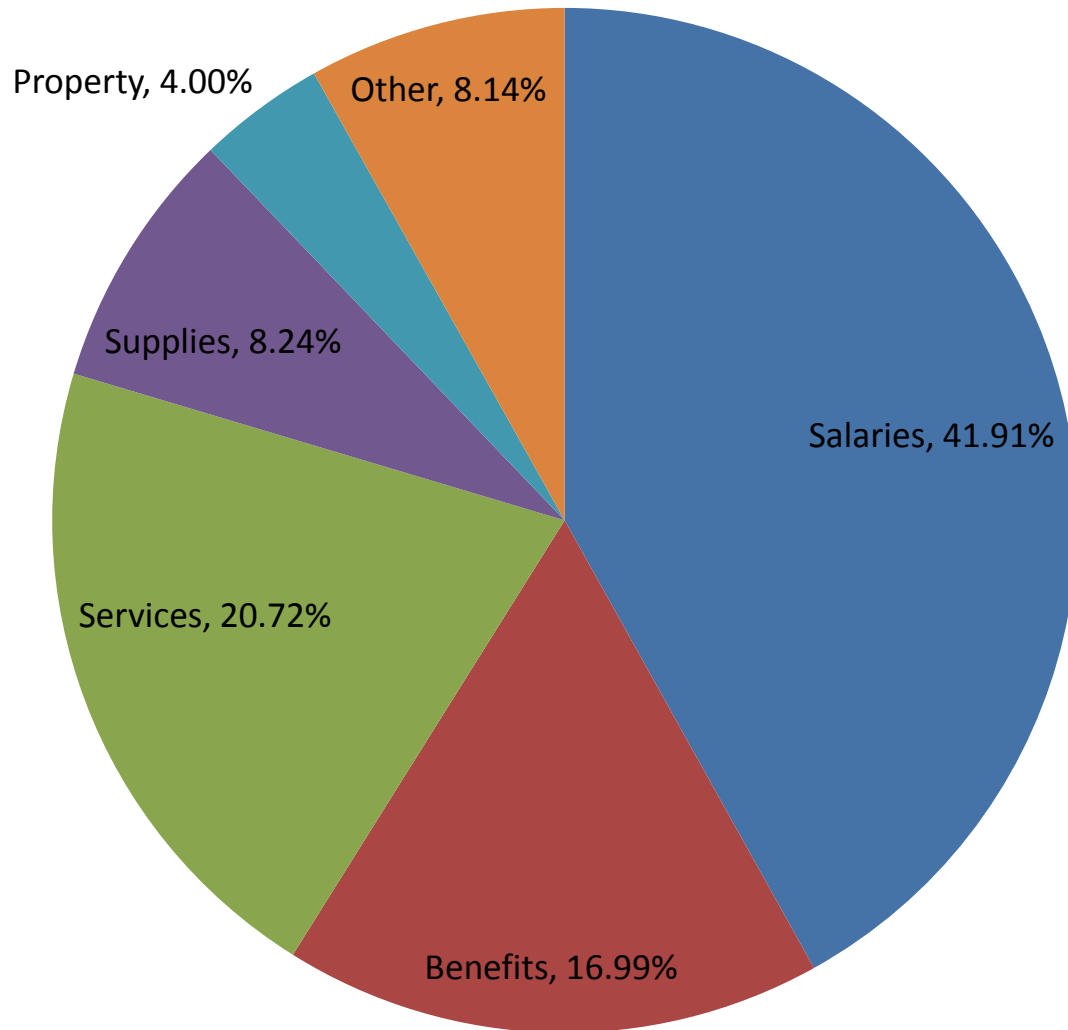


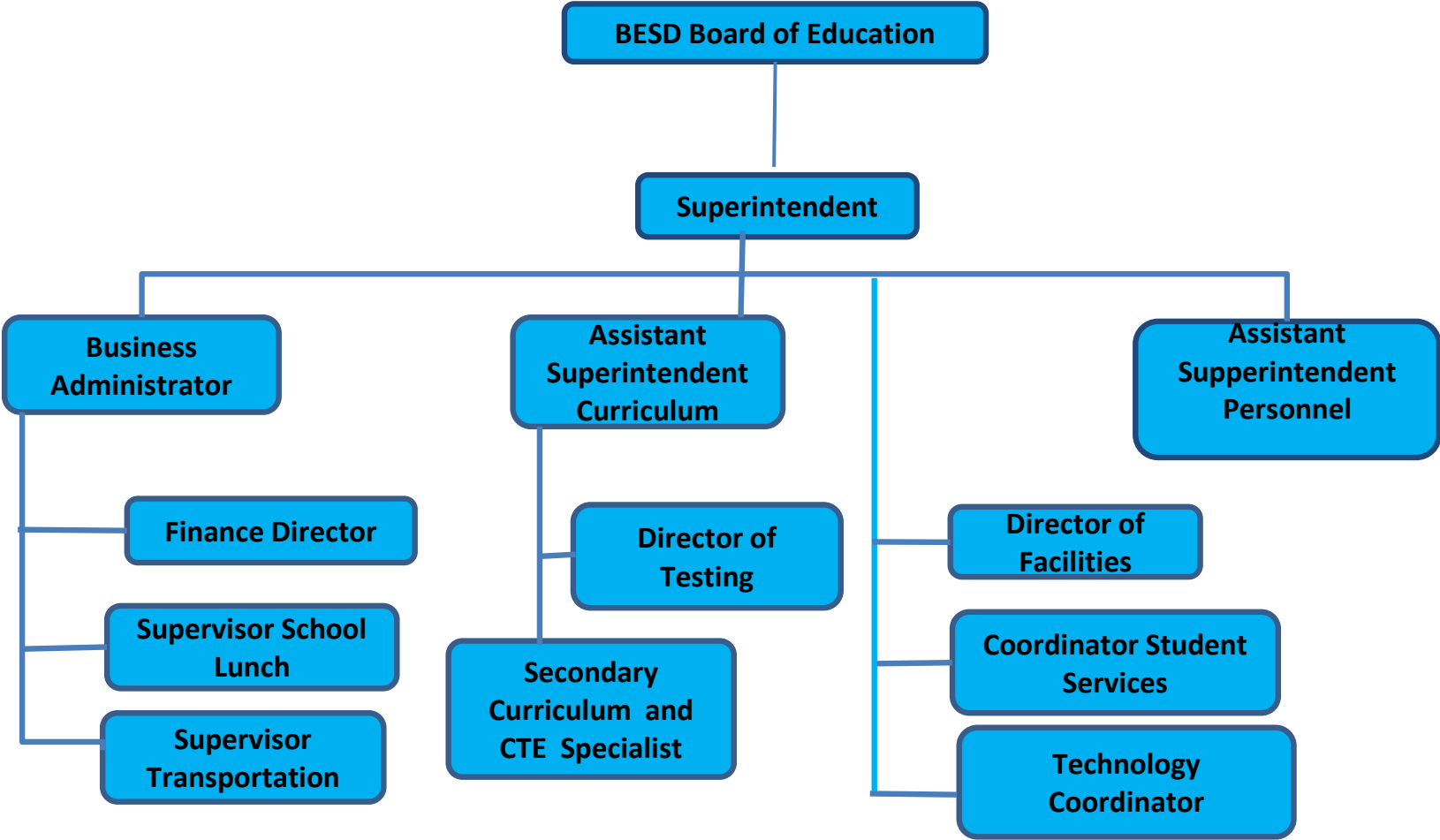
Box Elder School District Revenues
Final Audited 2011



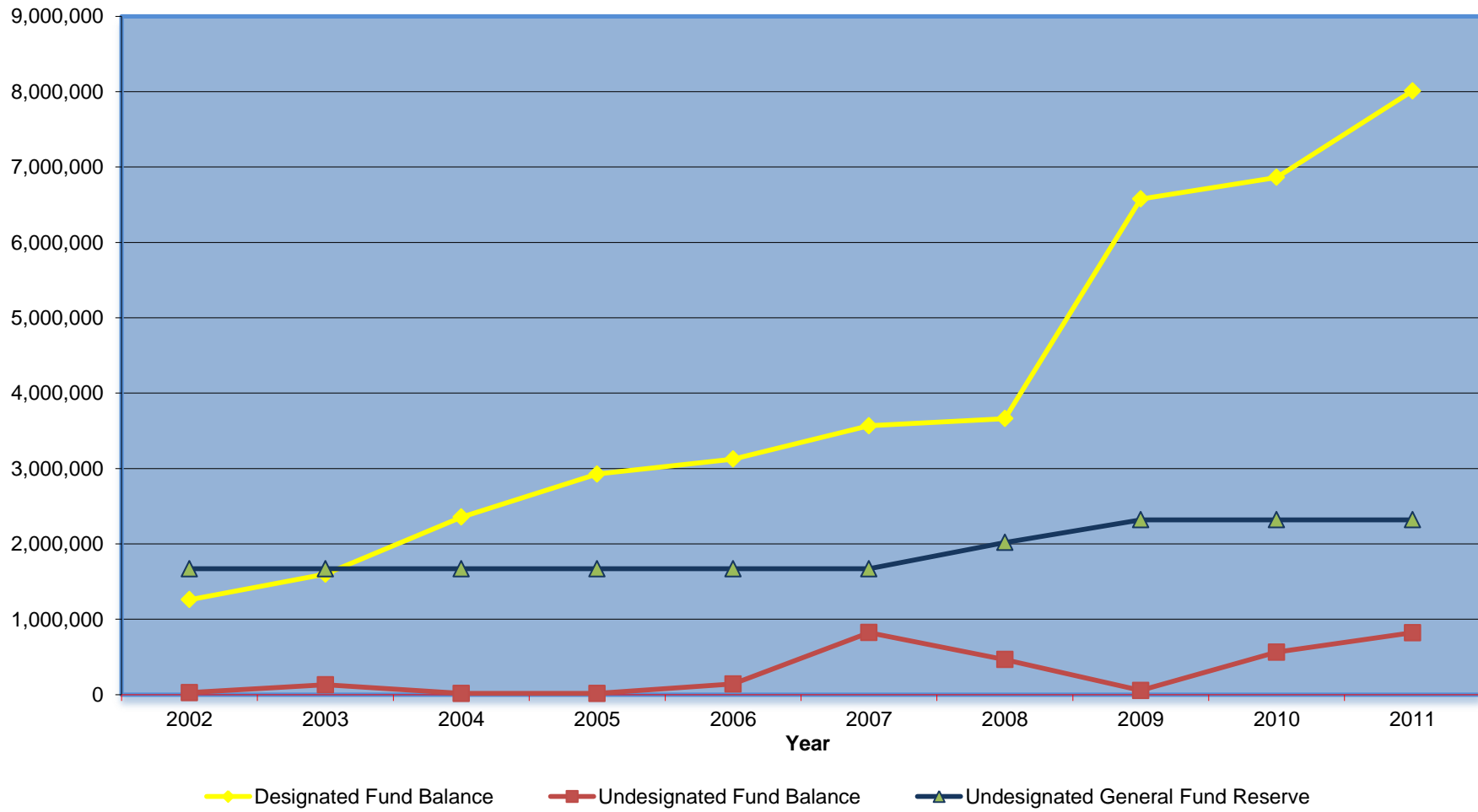
**Box Elder School District
Expense Type
Audited 2011**



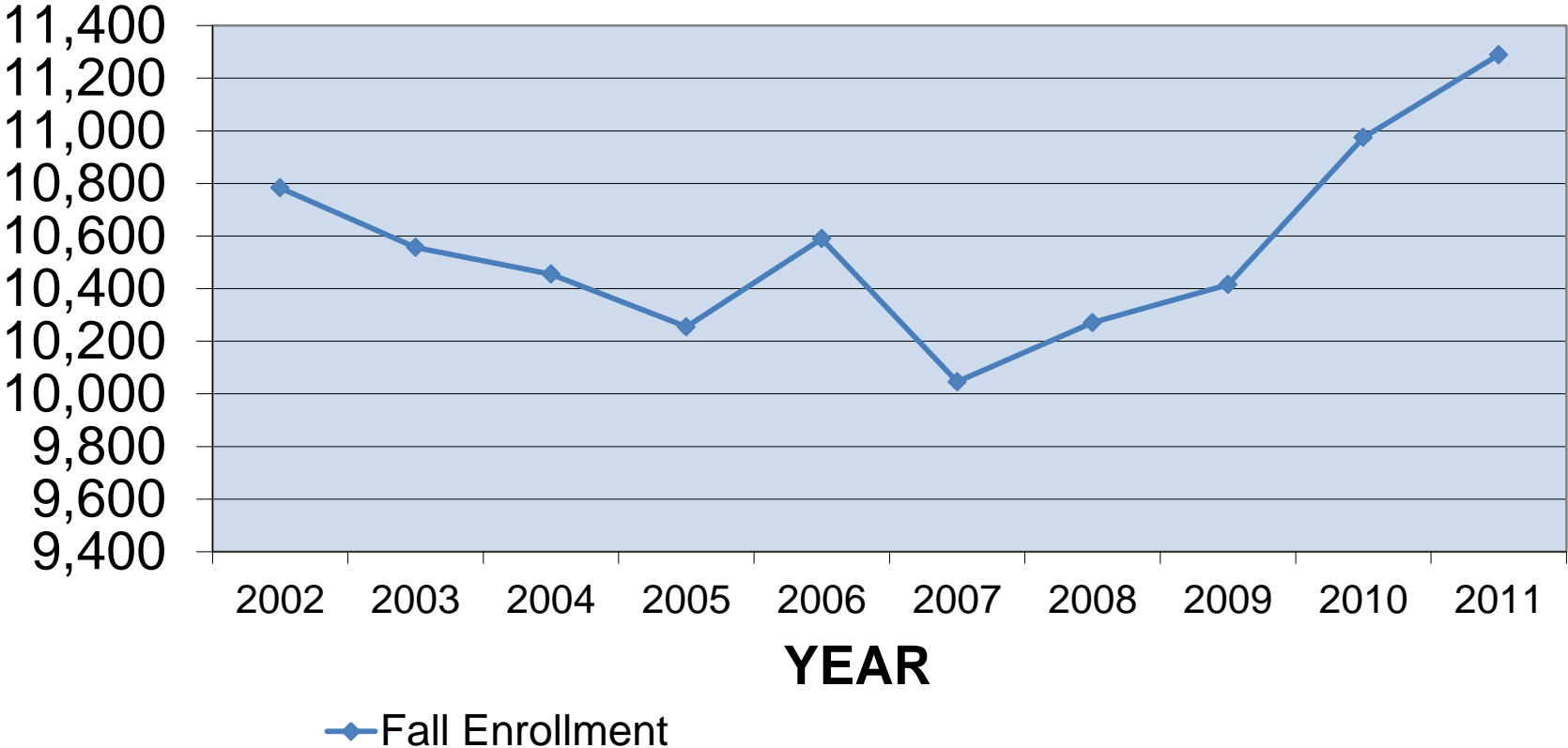
Box Elder School District Organizational Chart



Reserves General Fund in Dollars



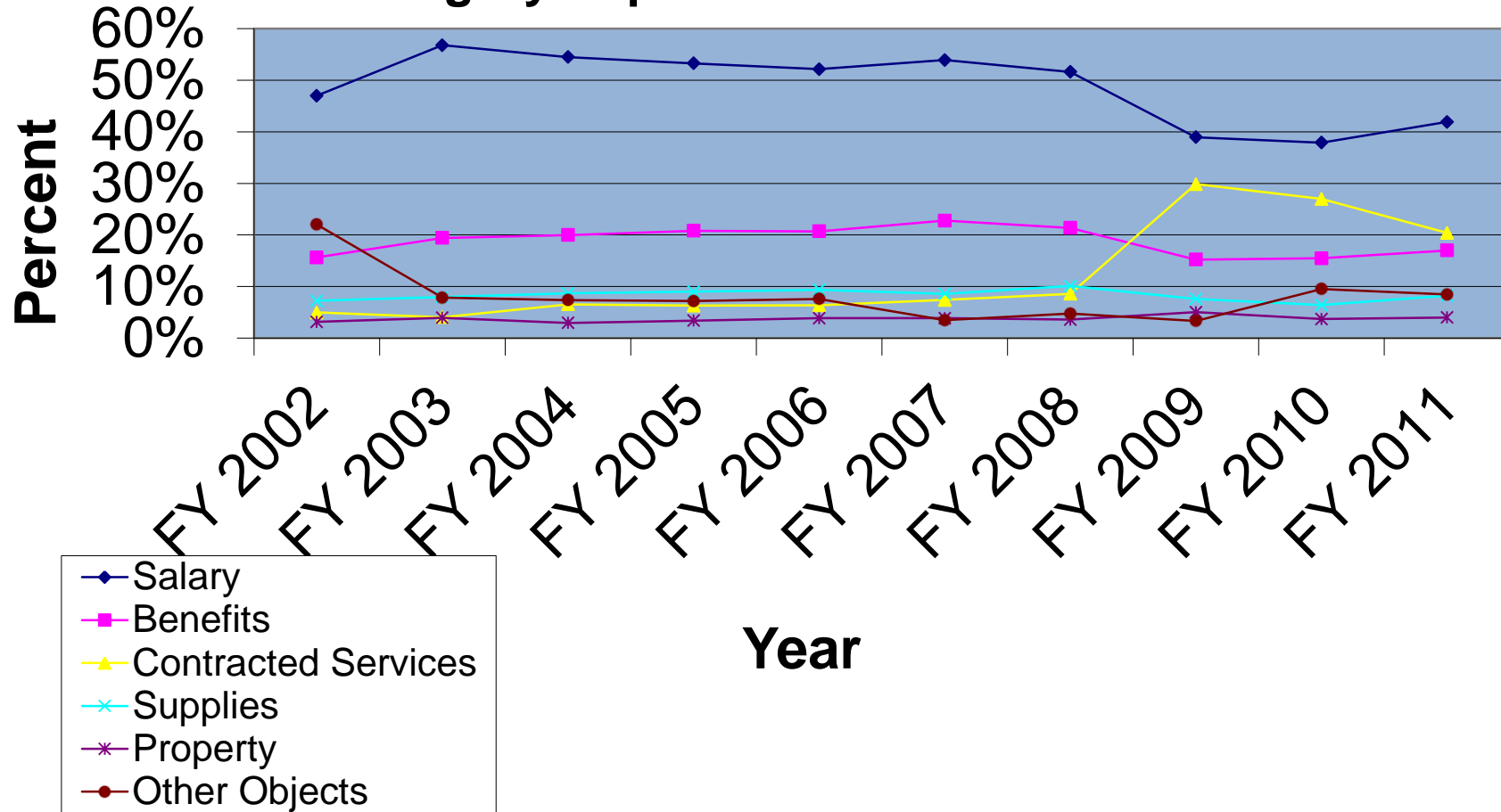
Average Daily Membership and Fall Enrollment



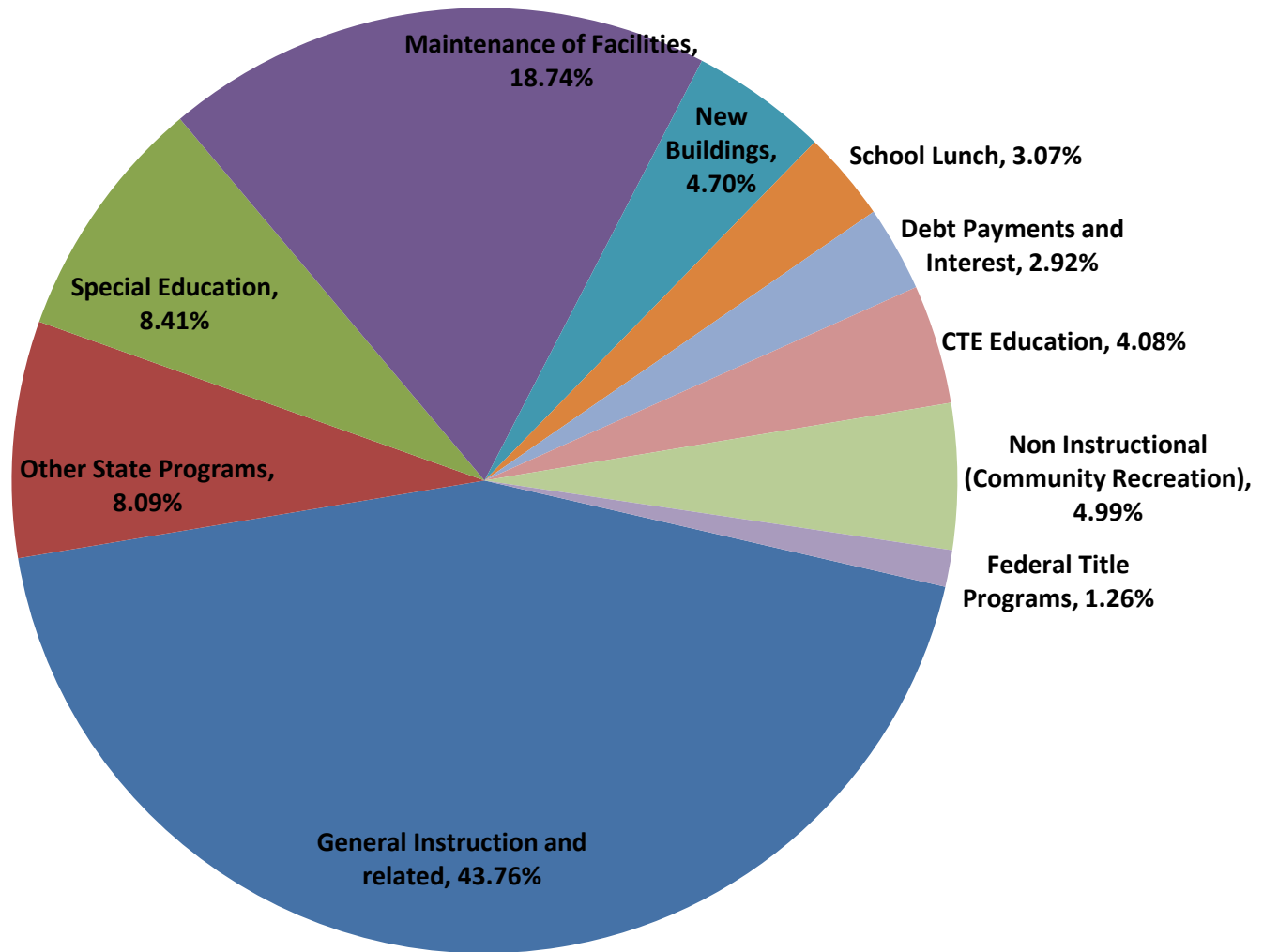
General Fund Balances as a percent of total FY 2010



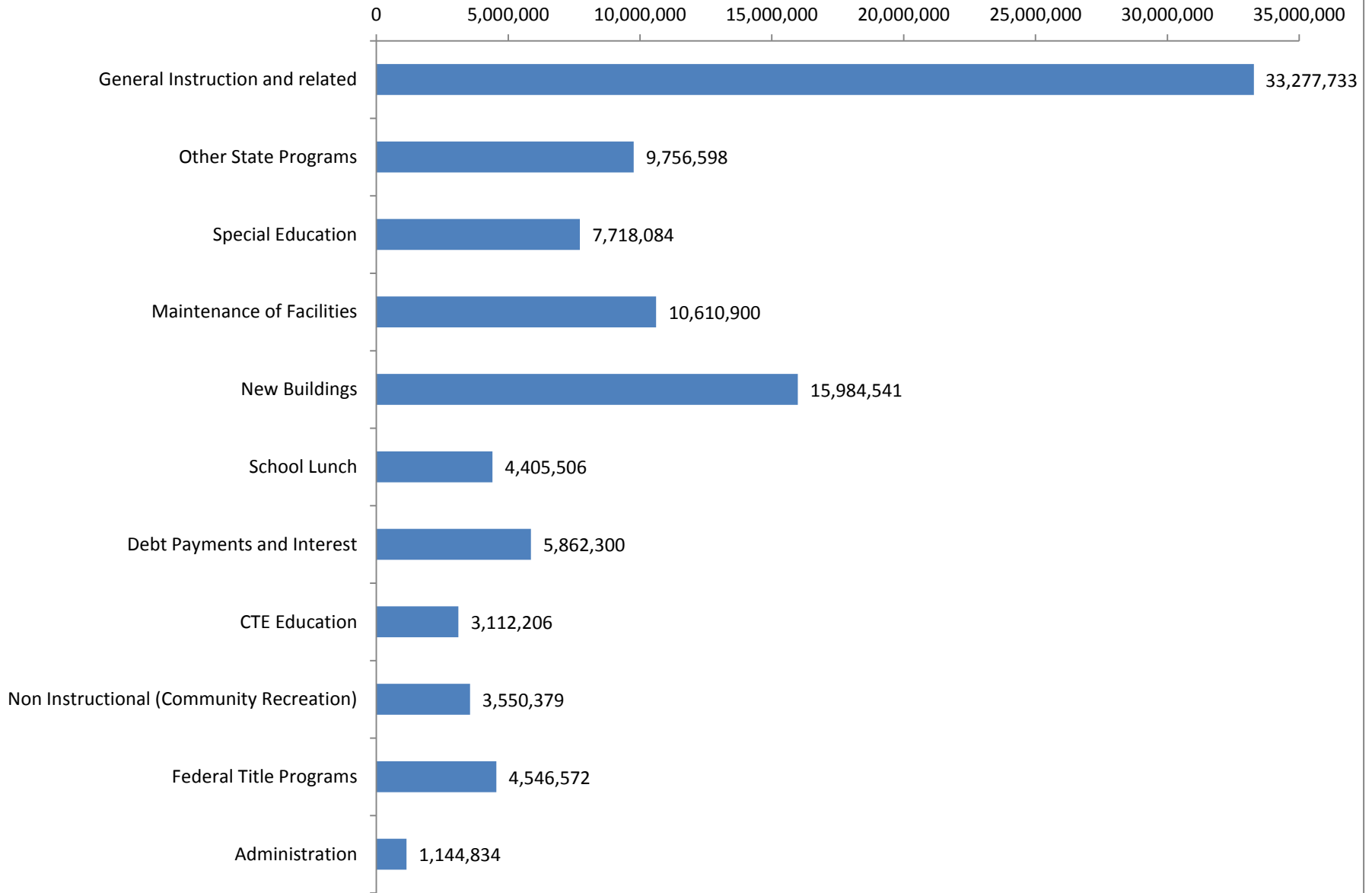
Category Expenditure All Funds FY 2010



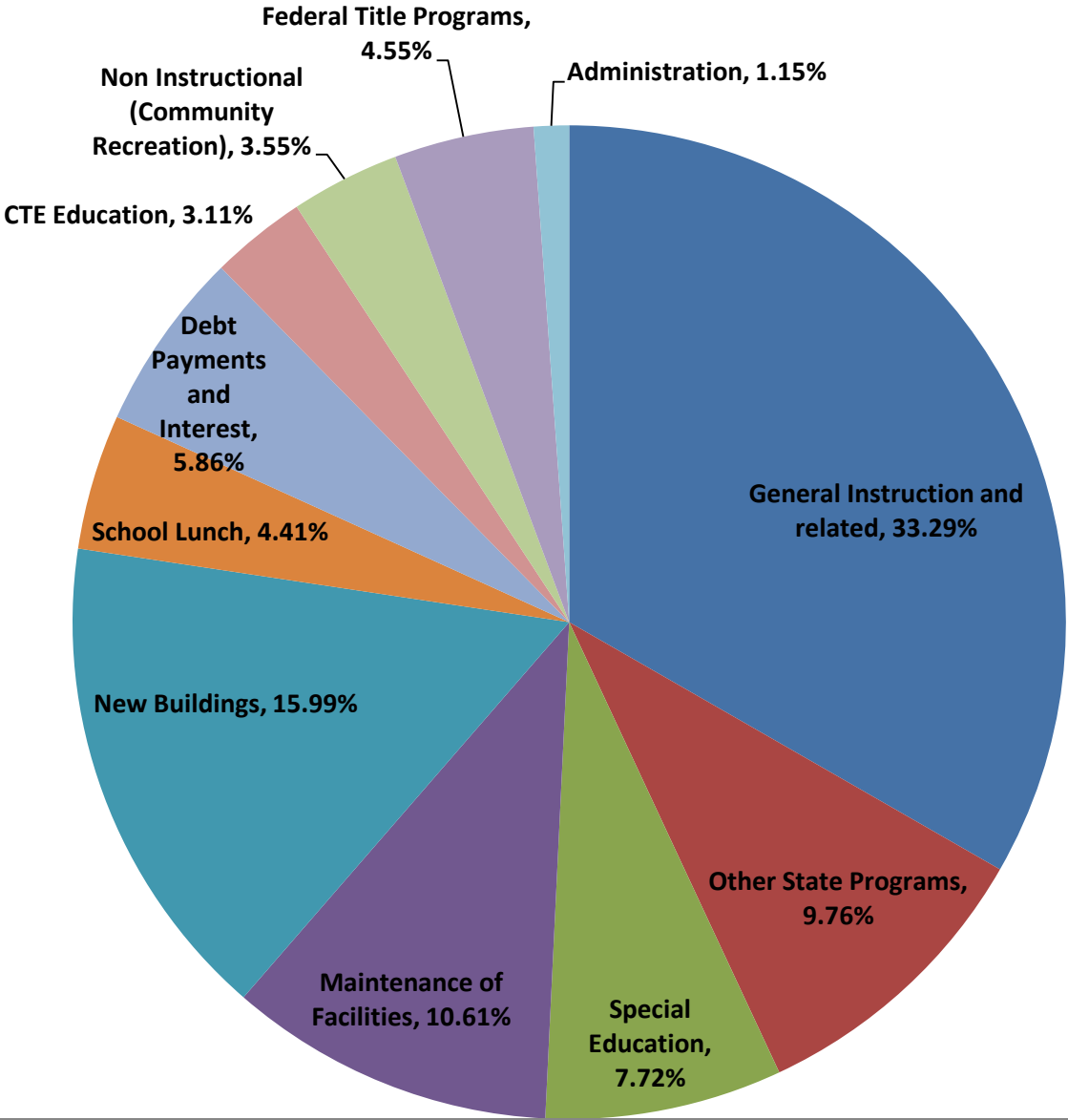
Program Breakdown Revenue FY 2011

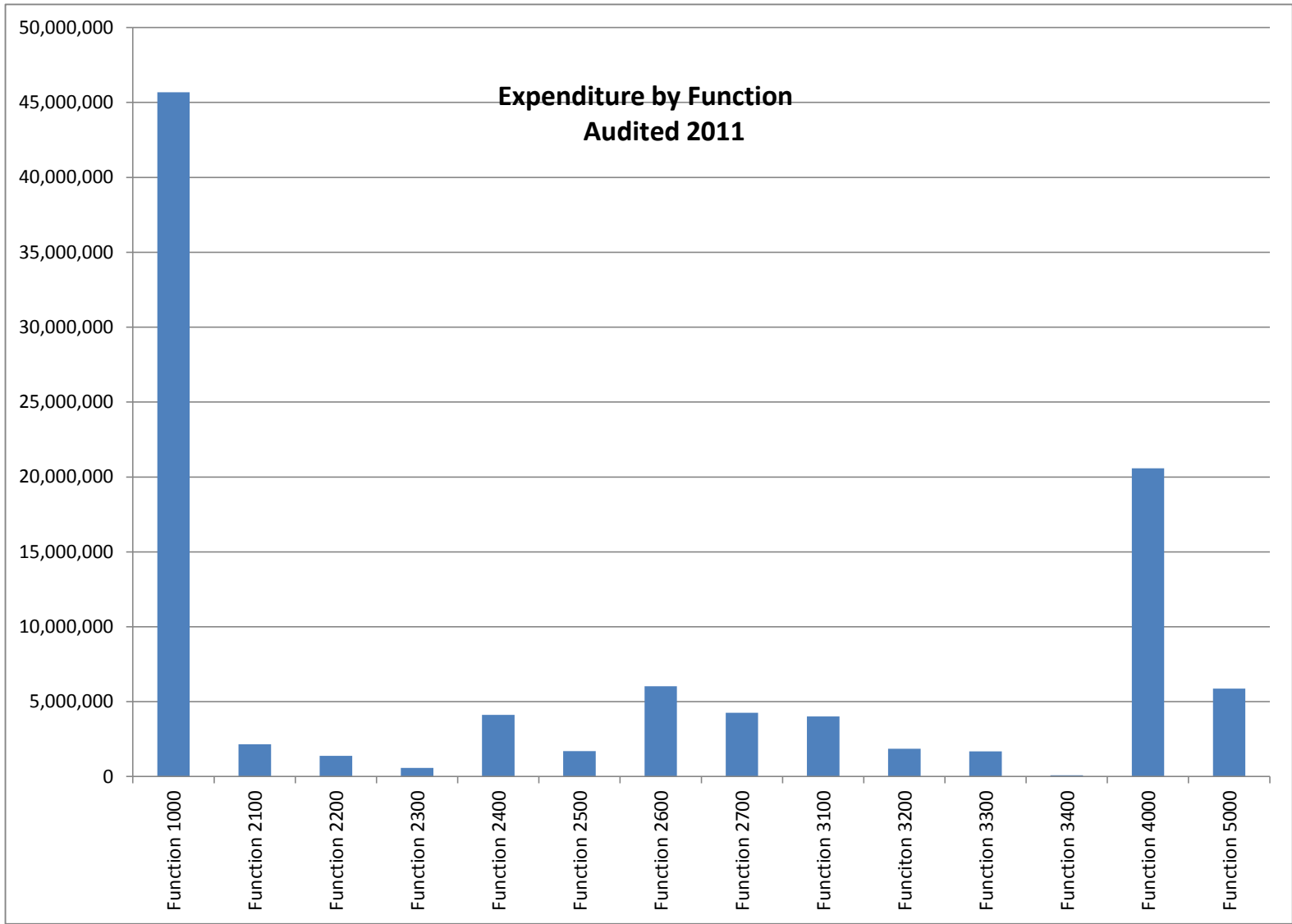


Expenditures by Major Programs FY 2011



Program Expenditures by Percent of Total FY2011





Year 12 07/01/11 - 06/30/12

Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgrm No.</u>	<u>Program Description</u>	<u>Director</u>
0002		TSSP-Teacher Salary Supplement Program	Michelle Westley
0003		Credit Recovery	Gerald Jackman/Matt Webb
0004		UIMC Media (copying&streaming)	Dean Cunninham
0020		School Activity (Fund 77)	Rod Cook
0024		Classified Professional Development	Terry Jackson
0025		Extra Curricular Activities	Terry Jackson
0030		Athletics	Terry Jackson
0033		Pentathlon	Terry Jackson
0040		Administrator Professional Development	Rod Cook
0045		School Reimbursable (Graduation & Accreditation)	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		Remediation - Summer School	Mary Kay Kirkland
0056		In-School Suspension Aides	Ron Wolff
0123		AmeriCorps Literacy	Michelle Westley
0125	5635	Chinese - Critical Languages	Mary Kay Kirkland
0200		Three Mile Creek Municipal Building	Rod Cook
0504		Section 504	Terry Jackson
0600		Special Transportation	Jean Cannon
0700		Tort Liability	Ron Frandsen
1205		Special Education - All State Programs	Kim Lynch
1206		Special Education - Extended Year	Kim Lynch
1207		Special Education - BRHS Software Grants	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	Ron Frandsen
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
5010		Teacher Days	Rod Cook
5160		Instructional Media Centers	Rod Cook
5211	5331	Gifted & Talented	Mary Kay Kirkland
5212	5332	Advanced Placement	Gerald Jackman
5213	5333	Concurrent Enrollment	Gerald Jackman
5215	5335	At Risk - Student Program	Ron Wolff
5218	5337	At Risk - Homeless & Minority	Gerald Jackman
5229		UPASS	Lynne Baty
5230	5201	Class Size Reduction (State)	Terry Jackson
5245		Curriculum Specialist	Lynne Baty
5246		Web Master	Lynne Baty
5247		Testing Coordinator	Lynne Baty
5248		Bldg. Level - Technology Coordinator	Lynne Baty
5250		Teacher Enhancement Projects	Lynne Baty
5251		Bldg. Level - Professional Development	Lynne Baty
5253		Teacher Enhancement - Workshops	Lynne Baty
5254		Teacher Enhancement -Mentors	Lynne Baty
5315		Pupil Transportation	Jean Cannon
5316		Fleet Fund - Mileage	Jean Cannon
5340		YIC- Youth in Custody Programs	Terry Jackson/Matt Webb
5341		Private YIC- Youth in Custody Programs	Terry Jackson/Matt Webb
5364	5641	Early Interventions-Enhancement for at Risk Students-ELL	Lynne Baty
5366		Crisis Intervention Team	Gerald Jackman
5368		School Nurse Program	Terry Jackson
5420		School Land Trust	Mary Kay Kirkland
5424		Administrative Outreach (Medicaid)	Ron Wolff
5425		Medicaid Reimbursement	Kim Lynch
5463		Safety	Ron Wolff
5550		Capital Outlay Foundation	Ron Frandsen
5561		Enrollment Growth	Ron Wolff
5610		Driver Ed - Behind the Wheel	Ron Frandsen
5616		My Access	Mary Kay Kirkland

Year 12 07/01/11 - 06/30/12

Program Numbers & Description

<u>Program</u>	<u>State</u>		
<u>Number</u>	<u>Prgrm No.</u>	<u>Program Description</u>	<u>Director</u>
5617		Making Sense of Sense Making	Gerald Jackman
5618		STAR Cross-age Tutoring 134,150 & 188	
5619		Principal's Literacy - Lake View	
5635		Critical Language/Dual Immersion	Mary Kay Kirkland
5636	5635	ELL Family Literacy Center	Lynne Baty
5640	5840	Extended Day Kindergarten	Mary Kay Kirkland
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
5800		E-Rate	Darin Nielsen
5801		Ed Net	Darin Nielsen
5805		K3 Reading Improvement	Mary Kay Kirkland
5810		Library Books & Supplies	Mary Kay Kirkland
5813		ETI (Educational Technology Initiative)	Darin Nielsen
5844	10	State Literacy Progm	Mary Kay Kirkland
5858	5861	Job Enhancement (combined pgr 5322 Praxis)	Terry Jackson
5862		Instructional Technology	Darin Nielsen
5863	5882	Foothill - Sorenson Art Grant	Mary Kay Kirkland
5876		Legislative - Educators Salary Adjustment	Rod Cook
5881		USTAR	Gerald Jackman
5884	5851	Teacher Supplies & Materials	Rod Cook
5885		Educator Morale & Job Satisfaction	Terry Jackson
6047	was6043	Perkins (Federal)	Gerald Jackman
6100		CTE - Agriculture Education	Gerald Jackman
6150		CTE - Summer Agriculture	Gerald Jackman
6199		CTE - AG Vehicle Replacement	Gerald Jackman
6300		CTE - Health Science & Technology Education	Gerald Jackman
6400		CTE - Family & Consumer Sciences Education	Gerald Jackman
6500		CTE - Business Education	Gerald Jackman
6600		CTE - Trade & Technical Education	Gerald Jackman
6700		CTE - Information Technology Education	Gerald Jackman
6800		CTE - Technology & Engineering Education	Gerald Jackman
6900	was6000	Career&Technical Education Prgms (CTSO, Admin etc)	Gerald Jackman
6901	was6800	Technology, Life & Careers (TLC)	Gerald Jackman
6902	was6064	Work Based Learning	Gerald Jackman
6903	was5346	Comprehensive Guidance	Gerald Jackman
7311	7890	Title IV-A Safe & Drug Free School	Mary Kay Kirkland
7504		Title III (ESL Coordinators)	Lynne Baty
7511		ESEA - Title 1 Basic Grant	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
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 Progam	Ron Frandsen
9671		Technology Maintenance -Special clearing	Preston Checketts
9700		Construction Program (Bond)	Jim Christensen
9999		Undistributed by Progam	Ron Frandsen

Example					
Fund	Location	Year	Program	Function	Object
(10)	(500)	(2)	(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
<i>Elementary</i>	
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

<i>Secondary</i>	
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
- 2800 Support Services - Central

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

BESD Board Financial
Budget Report

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
1	GENERAL FUND (M&O) FUND (10)				
2					
3	REVENUE:				
4	Local				
5	Property	8,256,100	11,017,043	12,378,000	14,709,938
6	Tuitions/Trans	77,265	113,403	115,000	115,000
7	Inv Earnings	141,528	92,703	89,800	92,000
8	Indir. Costs-SL	522,682	399,652	401,000	550,000
9	Rental Fees	166,800	118,878	110,000	120,000
10	Other	708,989	835,882	854,000	855,000
11	State	45,496,299	44,549,597	44,864,019	44,842,446
12	Federal	7,117,781	6,992,501	4,540,000	4,040,000
13	Funds Avail/Assigned Balance		-1,146,657	850,000	650,000
14	TOTAL M & O				
15	REVENUE	62,487,444	62,973,002	64,201,819	65,974,384
16	Beg Balance	55,478	563,479	821,173	92,786
17	Less:				
18	Ending Balance	563,478	821,173	92,786	39,497
19	TOTAL M & O FUNDS				
20	available	61,979,444	62,715,308	64,930,206	66,027,673
21					
22	EXPENDITURES:				
23	Instruction (1000)				
24	Salaries	26,854,320	27,251,310	27,552,750	26,259,396
25	Benefits	11,582,226	11,396,812	11,757,765	12,136,694
26	Purchased Serv.	822,171	827,087	907,446	908,000
27	Supplies/Texbooks	1,136,933	1,372,943	1,895,000	1,307,000
28	Equip/ETI/Prog	981,066	1,058,017	910,500	850,000
29	Other	682,070	687,149	690,000	690,000
30	Total	42,058,786	42,593,318	43,713,461	42,151,089
31					
32	Student Services (2100)				
33	Salaries	1,531,075	1,443,469	1,504,402	1,515,685
34	Benefits	621,894	611,375	631,331	660,129
35	Other	10,969	11,731	61,000	59,000
36	Total	2,163,938	2,066,575	2,196,733	2,234,814
37					

**BESD Board Financial
Budget Report**

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
38	Instructional Staff (2200)				
39	Salaries	928,234	914,331	1,029,670	1,037,393
40	Benefits	333,356	350,894	413,165	432,875
41	Other	138,257	125,022	155,000	155,000
42	Total	1,399,847	1,390,247	1,597,835	1,625,268
43	District Administration (2300)				
44	Salaries	222,744	230,413	233,596	235,348
45	Benefits	143,347	126,712	144,330	148,802
46	Purch Services	64,103	58,314	54,000	65,000
47	Liability Insurance	124,397	113,670	126,546	135,000
48	Supplies	48,875	33,737	21,900	25,000
49	Other	6,942	12,477	15,200	15,500
50	Total	610,408	575,323	595,572	624,650
51	School Administration (2400)				
52	Salaries	2,887,815	2,857,596	2,862,063	2,883,528
53	Benefits	1,169,794	1,190,992	1,373,109	1,427,896
54	Prof Serv/Travel	62,581	55,070	75,000	70,000
55	Other	29,118	16,854	12,000	15,000
56	Total	4,149,308	4,120,512	4,322,172	4,396,425
57					
58	Business & Support (2500)				
59	Salaries	1,006,371	1,014,931	1,039,436	1,047,232
60	Benefits	386,527	411,659	484,536	504,433
61	Contract Services	20,423	41,407	155,000	75,000
62	Other	225,133	224,916	222,000	145,000
63	Total	1,638,454	1,692,913	1,900,972	1,771,665
64					
65	Operation & Maintenance (2600)				
66	Salaries	2,382,976	2,380,527	2,421,420	2,469,581
67	Benefits	999,846	1,004,910	1,157,889	1,204,811
68	Electricity	702,103	769,191	782,000	860,200
69	Purchased Service	297,174	300,655	298,000	310,000
70	Telephone	191,608	196,321	201,000	205,000
71	Natural Gas	569,789	589,618	590,000	620,000
72	Prop Insurance	239,048	253,507	259,597	285,557
73	Repair	182,879	121,326	175,000	160,000
74	Supplies	417,497	403,976	425,000	426,000
75	Other	1,800	3,485	3,500	3,500
76	Total	5,984,720	6,023,516	6,313,406	6,544,648

BESD Board Financial
Budget Report

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
77	Transportation (2700)				
78	Salaries	2,002,550	2,011,040	2,070,000	2,085,525
79	Benefits	683,037	738,441	762,500	802,125
80	Purch Serv	219,249	252,422	240,000	255,000
81	Fuel	467,259	615,267	713,000	855,600
82	Supplies	260,828	351,799	225,000	280,000
83	Other/Veh Charges	53,727	283,935	279,555	278,926
84	Total	3,686,650	4,252,904	4,290,055	4,557,176
85	Community Services (3300)				
86	Salary				1,188,850
87	Benefits				283,088
88	Purchased Serv				255,000
89	Supplies/Util				150,000
90	Property				210,000
91	Other Objects				35,000
92	Total				2,121,938
93	Interfund Trans	0			
94	Change Desig Fund Bal	287,333			
95	Undist Reserv Add	0			
96	TOTAL EXPENDITURERS	0			
97	M & O	61,979,444	62,715,308	64,930,206	66,027,673
98	School Activity Fund (21)				
99					
100	REVENUE:				
101	School Deposits	3,546,604	3,022,460	4,000,000	4,000,000
102					
103	Other				
104	Total Revenue	3,546,604	3,022,460	4,000,000	4,000,000
105					
106	EXPENDITURES:				
107	Supplies	1,003,683	1,701,504	1,800,000	1,800,000
108	Other	2,629,515	1,383,285	2,200,000	2,200,000
109	Desig/Other				
110	Total Expenditures				
111	School Activity	3,633,198	3,084,789	4,000,000	4,000,000

BESD Board Financial
Budget Report

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
112	NON K-12 PROGRAMS FUND (23)				
113					
114	REVENUE:				
115	Property Tax	1,425,142	1,841,096	2,343,464	0
116	Bear River Natatorium	54,400	47,160	48,000	0
117	Box Elder Natatorium	79,259	87,639	88,000	0
118	Local Sources	408,526	481,361	421,000	686,000
119	State Sources	988,078	962,621	965,000	1,082,400
120	Federal Sources	321,403	295,972	265,000	270,000
121	Transf. In Other Funds	0	-36,904		
122	Total Revenues	3,276,808	3,678,945	4,130,464	2,038,400
123	Beg. Balance	264,121	8,623	137,190	0
124	Less:				
125	Ending Balance	70,907	137,190	231,154	1
126	Non-K-12 Programs				
127	Funds available	3,540,929	3,550,378	4,036,500	2,038,399
128	Non K-12 Services (3200)				
129	Salary	1,144,763	1,138,393	1,331,000	1,340,983
130	Benefits	406,251	427,555	455,000	480,479
131	Purchased Services	58,476	55,669	55,000	122,540
132	Other	219,983	241,345	260,000	94,398
133	Total	1,829,473	1,862,962	2,101,000	2,038,399
134	Community Services (3300)				
135	Salary	1,083,853	1,010,957	1,180,000	
136	Benefits	219,666	246,078	260,500	
137	Purchased Serv	157,336	251,408	255,000	
138	Supplies/Util	140,169	141,683	145,000	
139	Property	4,309	5,726	60,000	
140	Other Objects	35,216	31,564	35,000	
141	Total	1,640,549	1,687,416	1,935,500	
142	Total Expenditures				
143	Non K12 Fund	3,470,022	3,550,378	4,036,500	2,038,399

BESD Board Financial
Budget Report

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
144	DEBT SERVICE FUND (31)				
145					
146	REVENUE:				
147	Property Tax	6,764,107	6,008,998	6,800,000	6,800,000
148	Interest	29,639	24,764	35,000	20,000
149	Bonds		0	215,000	215,000
150	Total		0		
151	Begining Bal	5,458,080	6,253,597	7,080,254	7,115,254
152	LESS:		0		
153	Ending Balance	6,253,597	6,425,059		
154	Funds Available	6,253,597	6,425,059	7,115,254	7,135,254
155	EXPENDITURE:				
156	Refund of Bonds	5,998,229	5,862,300	6,600,000	6,600,000
157	Bond Debt			415,000	415,000
158	Other Uses				
159	Total	5,998,229	5,862,300	7,015,000	7,015,000
160	CAPITAL OUTLAY FUND (32)				
161					
162	REVENUE:				
163	Property Tax	8,474,885	7,315,158	7,973,922	8,100,000
164	Interest	298,645	143,362	130,000	90,000
165	Other	89,382	195,846	125,000	85,000
166	State	2,893,908	2,165,906	1,250,000	100,000
167	Federal	0	0	0	
168	Ins./Prop.Recry	0	92,228	175,000	25,000
169	Total Revenue	11,756,820	9,912,500	9,653,922	8,400,000
170	Bond Proceedes	31,618,633	1	14,000,000	
171	Other Sources/QZAB	115,347	494,023	1,908,191	
172	Desig. Fund Bal			-5,950,000	3,700,000
173	TOTAL REVENUE CAPITAL				
174	OUTLAY	43,490,800	10,406,524	19,612,113	12,100,000
175	Beg. Balance	4,836,417	10,165,398	0	2,119,537
176	Less:				
177	Ending Balance	10,165,397	-1	2,119,537	3,404,537
178	Capital Outlay Funds				
179	available	38,161,820	20,571,923	17,492,576	10,815,000

BESD Board Financial
Budget Report

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
180	EXPENDITURES:				
181	Oper/Maint				
182	10% and Other				
183	Purchased Services	22,416	19,813	25,000	40,000
184	Software	12,153	3,619	15,000	15,000
185	Land Improvement	1	1	1	10,000
186	Fielding MBA	1,578,874	1,609,105	215,000	215,000
187	Buildings/ 5 yr	107,708	1,011,778	2,300,000	2,500,000
188	Vehicles	380,437	865,992	1,157,468	1,105,000
189	Furniture/Equip	920,405	720,832	858,000	950,000
190	Other Objects	294,577	27,500	30,000	30,000
191	Total Capital	3,316,571	4,258,640	4,600,469	4,865,000
192	Other Const/Snowville	868,614	9,154,962	300,000	1,900,000
193	HS Serv./Fielding	527,675	0	7,505,755	1,300,000
194	HS Const./BEMS Gym	24,999,113	6,638,563	4,199,753	2,000,000
195	Prop Purchase/Other Pro	368,727	1	400,000	400,000
196	HS FFE/Fielding/Snowvil	584,281	519,757	486,599	350,000
197	Total Construction	27,348,410	16,313,283	12,892,107	5,950,000
198	Desig. F Bal	7,496,838			0
199	Bond Issue Fee				
200	TOTAL EXPENDITURES CAPITAL				
201	OUTLAY	38,161,819	20,571,923	17,492,576	10,815,000
202	SCHOOL FOOD SERVICE FUND (49)				
203					
204	REVENUE:				
205	Lunch Sales	1,314,263	1,373,483	1,375,000	1,300,000
206	Other Local	9,588	10,783	2,000	1,500
207	State	556,701	631,231	645,000	645,000
208	Federal	1,972,111	2,264,974	2,300,000	2,300,000
209	Other	56,868	7,379	5,000	5,000
210	TOTAL REVENUE SCHOOL				
211	FOODS	3,909,531	4,287,850	4,327,000	4,251,500
212	Beg. Balance	360,128	230,104	553,811	453,353
213	Less:				
214	Ending Balance	230,104	553,811	453,353	176,853
215	School Food Service Funds				
216	available	4,039,555	3,964,143	4,427,458	4,528,000

BESD Board Financial
Budget Report

	Description	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
217	EXPENDITURES:				
218	Salaries	1,494,134	1,424,393	1,667,958	1,625,000
219	Benefits	469,028	475,658	594,500	605,000
220	Food/Supplies	1,901,449	1,911,837	2,100,000	2,220,000
221	Equipment	4,823	63,643	25,000	60,000
222	Other Costs	170,120	88,611	40,000	18,000
223	Dir/Indirect Costs	1	1		
224	TOTAL EXPENDITURES SCHOOL				
225	FOODS	4,039,555	3,964,143	4,427,458	4,528,000
226	Foundation Fund (75)				
227					
228	REVENUE:				
229	Total Revenue	63,807	65,140	140,340	67,000
230	Available Revenue	63,807	65,140	140,340	67,000
231	EXPENDITURE:				
232	Expenses	69,704	78,195	55,005	65,000
233	Changes/Desg Fund Bal				
234	TOTAL EXPENDITURE	69,704	78,195	55,005	65,000
235	Agency Fund (76)				
236					
237	REVENUE:				
238	Agent Services	75,966	106,580	125,550	125,000
239	State	5,121	0	0	0
240	Federal	1	1	0	0
241	Other	0	0		
242	TOTAL REVENUE/BB				
243	AGENCY FUND	81,088	106,581	125,550	125,000
244	EXPENDITURE:				
245	Instruction	-1,526	1	10,189	11,000
246	NUCC	64,093	96,005	115,000	114,000
247	Other	1	1		
248	Changes/Desg Fund Bal				
249	TOTAL EXPENDITURES				
250	AGENCY FUND	62,568	96,007	125,189	125,000
251					
252					
253					
254					
255	GRAND TOTAL FUNDS AVAILABLE				
256	ALL FUNDS	117,666,844	100,420,992	102,267,884	94,736,326
257	GRAND TOTAL EXPENDITURE				
258	ALL FUNDS	113,781,341	99,923,043	102,081,934	94,614,072

	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 Gc	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	EXPENDITURES:	Expenditure Header	
22			
23	Instruction (1000)	Instruction Function 1000	General Instruction
24	Salaries	Salaries	Classroom Instructional payroll this includes Teachers/Aides/Extra pay
25	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
26	Purchased Serv.	Purchased Professional Serv	Resource Officer/Interpreters/Other specialists/Repairs classroom equipment
27	Supplies/Textbooks	Supplies and Textbooks	Supplies and Textbooks used in the classroom
28	Equip/ETI/Prog	Equipment Technology Progra	This includes technology equipment and program equipment (Classroom equipment F 32)
29	Other	Other Misc Expenses	Indirect Cost charges/graduation expenses/Interest paid to schools/workshops and
30	Total	Total	
31			
32	Student Services (2100)	Student Support Services	
33	Salaries	Salaries	Counselors/Interpreters/Psychologists/Guidance secretaries
34	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
35	Other	Other items	Contract services/Travel/Supplies/Misc
36	Total	Total	
37			
38	Instructional Staff (2200)	Instructional Support Staff	
39	Salaries	Salaries	Curriculum/Special Ed/Title/Testing Directors/Media specialists and aides/Secretarial
40	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
41	Other	Other items	Contract services/Travel/Supplies/Library books/Misc
42	Total	Total	
43	District Administration (2300)	District Administration	
44	Salaries	Salaries	Board/Superintendent/Half of Personnel and Business Administrators/Secretary Support
45	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
46	Purch Services	Professional Services	Auditor/Legal/Insurance consultants/Board Travel and Conferences
47	Liability Insurance	Liability Insurance	District Wide Liability Insurance State Risk Management
48	Supplies	Supplies	Board and District Administrative Paper and Supplies
49	Other	Other Miscellaneous	Accreditation/Dues and Fees/Judgements/Workshops and Conferences
50	Total	Total	
51	School Administration (2400)	School Administration	Principals and Secretarial support
52	Salaries	Salaries	School Principals/Secretaries
53	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
54	Prof Serv/Travel	Professional Services	Travel
55	Other	Other	Dues and Professional Development
56	Total	Total	
57			
58	Business & Support (2500)	Business and Support Servic	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	Community Services (3300)	Community Services	Natorium/Recreational Services/Athletics/Extra Curricular
86	Salary	Salaries	Natorium/ Extracurricular/ Coaching/Sports
87	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
88	Purchased Serv	Professional Services	Referees/Police Services/Other
89	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
90	Property	Property	Equipment for Natatoriums
91	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
92	Total	Total	Total Community Services
93	Interfund Trans	Transfers to/from other fun	Transfers to/from other funds
94	Change Desig Fund Bal	Fund Balance	Changes in designated funds and other
95	Undist Reserv Add	Add to Assigned Balance	Increase of Emergency Fund Balance
96	TOTAL EXPENDITURERS		
97	M & O		Grand total Expenditures General Fund
98	School Activity Fund (21)	Header Fund description	
99			
100	REVENUE:	Revenue Header	
101	School Deposits	School Activity Accounts	School Accounts reporting as of end of year
102			
103	Other	Other	
104	Total Revenue		
105			
106	EXPENDITURES:	Expenditure Header	
107	Supplies	Supplies	All supplies used in schools from locally collected funds
108	Other	Other	Other from locally collected funds
109	Desiq/Other	Designated Funds	Changes in designated funds and other
110	Total Expenditures	Total	
111	School Activity	Total School Activity Funds	
112	NON K-12 PROGRAMS FUND (23)		
113			
114	REVENUE:	Revenue Header	
115	Property Tax	Property Tax	Basic Tax Levied and collected for recreation
116	Bear River Natatorium	Pool Entrance Fees	Fees Charged to public for swimming and use of facility
117	Box Elder Natatorium	Pool Entrance Fees	Fees Charged to public for swimming and use of facility
118	Local Sources	Other Local revenue	Building rental and other fees for recreation
119	State Sources	Preschool /Adult Ed	All non school age related grants from the state
120	Federal Sources	Federal revenue	All non school age related grants from the federal government
121	Transf. In Other Funds	Transfers from other funds	Transfers from other funds
122	Total Revenues	Total Revenue	
123	Beq. Balance	Beginning Balance	Balance Carryover from last year
124	Less:		
125	Ending Balance	Ending Balance	Ending Balance
126	Non-K-12 Programs		
127	Funds available	Total Money available	Money available to allocate
128	Noninstructional (3200)	Non K-12 Instructional Serv	Preschool/Adult Ed/Migrant Services/non K-12 services

129	Salary	Salaries	Preschool/Summer Band/Migrant
130	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
131	Purchased Services	Professional Services	Auditor/Other Services
132	Other	Other	Supplies/Utilities/Equipment/Indirect Costs
133	Total	Total	
134	Community Services (3300)	Community Services	Natatorium/Recreational Services/Athletics/Extra Curricular
135	Salary	Salaries	Natatorium/ Extracurricular/ Coaching/Sports
136	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
137	Purchased Serv	Professional Services	Referees/Police Services/Other
138	Supplies/Util	Supplies and Utilities	Utilities/Supplies/Pool Chemicals
139	Property	Property	Equipment for Natatoriums
140	Other Objects	Other	Building rental rebate/Sales Tax Natatoriums
141	Total	Total	Total Community Services
142	Other Objects	Transfers to/from other fun	Transfers to/from other funds
143	NON K-12 PROGRAMS FUND(23)	Fund Balance	Changes in designated funds and other
144	DEBT SERVICE FUND (31)		
145			
146	REVENUE:		
147	Property Tax	Property Tax	Property Tax for debt retirement of General Obligation Bonds
148	Interest	Interest Earned	
149	Bonds	Bonds Sold	Bonds Sold
150	Total	Total	
151	Begining Bal	Beginning Balance for year	
152	LESS:		
153	Ending Balance	Ending Balance	
154	Funds Available	Available to spend	
155	EXPENDITURE:		
156	Refund of Bonds	Payments of Bonds	
157	Bond Debt	Debt Payment	Debt payment
158	Other Uses	Other costs	Fees associated with bonds
159	Total	Total	
160	CAPITAL OUTLAY FUND (32)	Header Fund description	
161			
162	REVENUE:	Revenue Header	
163	Property Tax	Capital Outlay Combined Loc	Basic/Tax sales/Redemptions/10% of Basic
164	Interest	Interest	Interest Earnings on Balances
165	Other	Other	Other from locally collected funds
166	State	State	Capital Equalization Program
167	Federal	Federal	Special Federal Programs
168	Ins./Prop.Recry	Insurance Property Recovery	Insurance payments/Surplus Property Sales
169	Total Revenue	Total Revenue	
170	Bond Proceeds	Bond Proceeds	Bond Proceeds used for Capital Building
171	Other Sources	Other	Donations
172	Desig. Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
173	TOTAL REVENUE CAPITAL	Total	
174	OUTLAY	Total Capital Outlay	
175	Beg. Balance	Beginning Balance	
176	Less:	Less	
177	Ending Balance	Ending Balance	
178	Capital Outlay Funds	Total	
179	available	Total Capital Outlay	Revenue plus beginning balance less ending balance
180	EXPENDITURES:	Expenditure Header	
181	Oper/Maint	Operation and Maintenance	Transfers for special projects General Fund
182	10% and Other	10% and Other	10% of Basic Expenses and Other Transfers
183	Purchased Services	Professional Services	Architect/Engineers/Asbestos Abatement
184	Software	Software	Software purchases
185	Land Improvement	Land Improvement	Sidewalks/Fences/Driveways
186	Fielding MBA	Fielding MBA payment	Municipal Building Authority Lease Payment
187	Buildings/ 5 yr	Five year plan	Building repairs/Roofs/Land Improvements
188	Vehicles	Vehicles	Busses and other Vehicles
189	Furniture/Equip	Capital Furniture and Equip	Classroom furniture and Equipment/Maintenance/Technology/Other Capital Equipment
190	Other Objects	Other	Miscellaneous other expenditures
191	Total Capital	Total	
192	Other Const	Other Construction	Besides High School Construction
193	High School Serv.	Professional Services	High School Architects/Engineers/Inspectors
194	High School Const.	High School Construction	Construction Charges Both High Schools

195	Prop Purchase	Property Purchases	Real Property Purchases
196	High School FFE	High School Furniture & Fix	Furniture/Fixtures/Equipment
197	Total Construction	Total Construction School D	School District Construction Totals
198	Desig. F Bal	Designated Fund Balance	Designated Fund Balance Transfer
199	Budget Cuts	Budget Cuts	Budget Adjustments (2009 midyear)
200	TOTAL EXPENDITURES CAPITAL		
201	OUTLAY	Total	
202	SCHOOL FOOD SERVICE FUND (49)	Header Fund description	
203			
204	REVENUE:	Revenue Header	
205	Lunch Sales	Lunch Sales	Money collected for sales of Lunches
206	Other Local	Other Local	Interest/Alacart/Misc.
207	State	State	State Lunch Allocation
208	Federal	Federal	Federal National School Lunch Allocations
209	Other	Other	Other
210	TOTAL REVENUE SCHOOL		
211	FOODS	Total	Total School Foods Program Revenues
212	Beq. Balance	Beginning Balance	
213	Less:	Less	
214	Ending Balance	Ending Balance	
215	School Food Service Funds	Total	
216	available	Funds Available	Revenue plus beginning balance less ending balance
217	EXPENDITURES:	Expenditure Header	
218	Salaries	Salaries	School Lunch/Supervisor/ Clerks/Cooks/Secretarial Support
219	Benefits	Benefits	Benefits/FICA/Retirement/H & A/Workers comp/Life Insurance
220	Food/Supplies	Food and Supplies	Food and Supplies for preparing and serving
221	Equipment	Equipment	School Lunch Equipment and Furniture
222	Other Costs	Other	Miscellaneous Cost/Travel/Training
223	Dir/Indirect Costs	Direct and Indirect Costs	Energy and Management Costs
224	TOTAL EXPENDITURES SCHOOL	Total	
225	FOODS	Total School Lunch	
226	Foundation Fund (75)	Header Fund description	School District Foundation
227			
228	REVENUE:	Revenue Header	Revenue from grants/donations/fund raising activities
229	Total Revenue	Total Revenue	
230	Available Revenue	Available Revenue	
231	EXPENDITURE:		
232	Expenditure	Expenditure	Expenditure for cost of raising money scholarships/donations to
233	Changes/Desq Fund Bal	Designated Fund Balances	Designated Fund Balance Transfer
234	TOTAL EXPENDITURE	Total Expenses	
235	Agency Fund (76)	Header Fund description	Acting as an Agent for programs that flow to other districts
236			
237	REVENUE:	Revenue Header	Northern Utah Curriculum Consortium/Medicaid Reimbursement
238	Agent Services	Agent Services	Northern Utah Curriculum Consortium/Medicaid Reimbursement
239	State	State	Northern Utah Curriculum Consortium
240	Federal	Federal	Medicaid Reimbursement
241	Other	Other	Miscellaneous other programs
242	TOTAL REVENUE/BB	Total Revenue	
243	AGENCY FUND	Total	
244	EXPENDITURE:	Expenditure Header	
245	Instruction	Instructional Expenditures	Classroom Instructional Expenditures
246	NUCC	Northern Utah Curriculum As	Northern Utah Curriculum Association
247	Other	Other	Other
248	Changes/Desq Fund Bal	Designated Fund Balance	Designated Fund Balance Transfer
249	TOTAL EXPENDITURES	Total Agency Fund	
250	AGENCY FUND	Total	
251			
252			
253			
254	GRAND TOTAL FUNDS AVAILABLE		
255	ALL FUNDS		
256	GRAND TOTAL EXPENDITURE		
257	ALL FUNDS		
258			