

Financial Section

Box Elder School District

Summary of Budgets - All Governmental Fund Types

Fiscal Year 2012-13 Budget

	Total All Governmental Funds	General Fund	Fund 21,23&49 Special Revenue Fund	Fd 32&40&31 Capital & Debt Service Funds
Revenues:				
Property taxes	29,609,938	14,709,938	0	14,900,000
Interest on investments	203,500	92,000	1,500	110,000
Sale of Food	1,300,000		1,300,000	
Other local revenue	6,631,000	1,640,000	4,691,000	300,000
State of Utah	46,669,846	44,842,446	1,727,400	100,000
Federal government/Other	6,635,000	4,040,000	2,570,000	25,000
Total Revenues	91,049,284	65,324,384	10,289,900	15,435,000
Expenditures and Encumbrances:				
Instruction	46,151,089	42,151,089	4,000,000	
Counseling and child accounting	2,234,814	2,234,814		
Media services and educational supervision	1,625,268	1,625,268		
General district administration	624,650	624,650		
General school administration	4,396,425	4,396,425		
Accounting and purchasing services	1,771,665	1,771,665		
Operation and maintenance of school buildings	6,544,648	6,544,648		
Student transportation	4,557,176	4,557,176		
Personnel and information systems	0			
Child Nutrition Services	4,528,000		4,528,000	
Community services and building rentals	4,160,338	2,121,938	2,038,400	
Capital Outlay	10,815,000			10,815,000
Debt Service	7,015,000			7,015,000
Total Expenditures and Encumbrances	94,424,073	66,027,673	10,566,400	17,830,000
Net Total Expenditures and Encumbrances	(3,374,789)	(703,289)	(276,500)	(2,395,000)
Other Financing Sources (Uses)				
Bond sale proceeds				0
Other financing sources	4,350,000	650,000	0	3,700,000
Operating Transfer In/Out	0	0		
Total Sources (Uses)	4,350,000	650,000	0	3,700,000
Excess (deficiency) of revenue and other sources (uses) over expenditures	975,211	(53,289)	(276,500)	1,305,000
Fund Balances Unreserved & Undesignated - July 1	\$ 10,374,703	\$ 92,786	\$ 1,047,126	\$ 9,234,791
Fund Balances Unreserved & Undesignated - June 30	\$ 11,349,914	\$ 39,497	\$ 770,626	\$ 10,539,791

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Box Elder School District
General Fund (Fund 10)
 For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2010-11
Fund Expenditures by Function

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-2013 Preliminary
			Excludes F 23	Excludes F 23	Includes F 23
Revenues:					
Property taxes	7,250,029	8,256,100	11,017,043	12,378,000	14,709,938
Interest on investments	382,187	141,528	92,703	89,800	92,000
Other local revenue	1,823,562	1,475,736	1,467,816	1,480,000	1,640,000
State of Utah	49,181,352	45,496,299	44,549,597	44,864,019	44,842,446
Federal government	8,421,953	7,117,781	6,992,501	4,540,000	4,040,000
Total Revenues	67,059,083	62,487,444	64,119,660	63,351,819	65,324,384
Expenditures and Encumbrances:					
Instruction	44,621,371	42,058,786	42,593,318	43,713,461	42,151,089
Counseling and child accounting	2,367,143	2,163,938	2,066,575	2,196,733	2,234,814
Media services and educational supervision	1,434,305	1,399,847	1,390,247	1,597,835	1,625,268
General district administration	702,553	610,408	575,323	595,572	624,650
General school administration	4,260,730	4,149,308	4,120,512	4,322,172	4,396,425
Accounting and purchasing services	611,359	1,638,454	1,692,913	1,900,972	1,771,665
Operation and maintenance of school buildings	7,289,209	5,984,720	6,023,516	6,313,406	6,544,648
Student transportation	3,739,799	3,686,650	4,252,905	4,290,055	4,557,176
Community Services					2,121,938
Total Expenditures and Encumbrances	65,026,469	61,692,111	62,715,309	64,930,206	66,027,673
Excess (deficiency) of revenues and other sources (uses) over expenditures	2,032,614	795,333	1,404,351	(1,578,387)	(703,289)
Other financing uses	(2,441,956)	(287,333)	(1,146,657)		
Other financing sources				850,001	650,000
Other changes in reserved and designated fund balances	0	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 464,820	\$ 55,478	\$ 563,478	\$ 821,172	\$ 92,786
Fund Balances Unreserved & Undesignated - June 30	\$ 55,478	\$ 563,478	\$ 821,172	\$ 92,786	\$ 39,497

Financial Section

Box Elder School District

General Fund (M & O Fund 10)

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2010-11

Fund Expenditures by Object

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
Revenues:					
Property taxes	7,250,029	8,256,100	11,017,043	12,378,000	14,709,938
Interest on investments	382,187	141,528	92,703	89,800	92,000
Other local revenue	1,823,562	1,475,736	1,467,816	1,480,000	1,640,000
State of Utah	49,181,352	45,496,299	44,549,597	44,864,019	44,842,446
Federal government	8,421,953	7,117,781	6,992,501	4,540,000	4,040,000
Total Revenues	67,059,083	62,487,444	64,119,660	63,351,819	65,324,384
Expenditures and Encumbrances:					
Salaries	39,762,185	37,816,085	38,103,616	38,713,337	39,122,537
Employee benefits	15,845,465	15,920,027	15,831,795	16,724,625	17,600,853
Contract services - professional & education:	713,317	522,171	942,079	982,047	1,111,440
Maintenance & repairs (Other)	844,497	578,322	479,606	530,000	565,143
Field trips, insurance, phone & travel	1,249,945	1,255,479	1,262,463	1,255,200	1,309,200
Supplies, textbooks & utilities	5,138,969	3,832,853	4,340,953	5,120,997	4,530,000
Equipment	697,554	1,000,073	1,318,967	910,500	1,060,000
Other	774,537	767,101	435,830	693,500	728,500
Total Expenditures and Encumbrances	65,026,469	61,692,111	62,715,309	64,930,206	66,027,673
Excess (deficiency) of revenues and other sources (uses) over expenditures	2,032,614	795,333	1,404,351	(1,578,387)	(703,289)
Other financing uses	(2,441,956)	(287,333)	(1,146,656)		
Other financing sources				850,000	650,000
Other changes in reserved and designated fund bala	0	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	\$ 464,820	\$ 55,478	\$ 563,478	\$ 821,173	\$ 92,786
Fund Balances Unreserved & Undesignated - June 30	\$ 55,478	\$ 563,478	\$ 821,173	\$ 92,786	\$ 39,497

Financial Section

Box Elder School District
General Fund - Major Revenue Sources
 Fiscal Year 2012-13 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
REVENUES:					Includes
Local Sources					F 23
Property taxes	7,250,029	8,256,100	11,017,043	12,378,000	14,709,938
Interest on investments	382,187	141,528	92,703	89,800	92,000
Other local revenue	1,823,562	1,475,736	1,467,816	1,480,000	1,640,000
Total Local Sources	9,455,778	9,873,364	12,577,562	13,947,800	16,441,938
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	18,973,482	22,829,125	22,295,466	24,457,848	24,457,423
NEC EX Small Schools	634,519	533,390	522,121	621,387	591,596
Professional Staff Costs	2,500,205	2,491,804	2,561,288	2,703,126	2,751,718
Administrative Costs	64,425	0	0	0	0
Restricted Basic School Program					
Special Education - Regular Program	3,197,109	3,183,680	3,223,672	3,247,886	3,266,639
Special Education - Self Contained	558,250	598,838	638,939	720,609	786,870
Special Education - Preschool				706,377	736,939
Ext. Year Program - Severly Handicapped	46,999	41,447	42,867	19,582	20,457
Special Education - Minimum Schools	88,858	90,490	92,792	90,000	90,000
Vocational and Technical Education	1,501,806	1,501,747	1,448,104	1,696,642	1,636,206
Vocational District Set Aside	44,332	4,930	0		
Gifted and Talented	48,307	38,505	37,465	46,041	46,050
Advanced Placement	18,755	13,302	13,680	17,371	17,371
Concurrent Enrollment	100,810	57,445	53,609	43,256	43,256
At Risk Programs	143,509	126,940	136,202	0	0
Youth in Custody	580,953	508,556	674,484	591,528	479,556
Class Size Reduction	1,751,421	1,755,159	1,771,498	1,960,290	1,994,094
Other State Sources of Revenue					
Flexible Allocation (WPU Distribution)	0	0	3,304,251	440,597	448,033
Retirement and FICA	7,231,537	3,351,977	0	0	0
Experimental Programs					
School Nurses	22,745	20,470	19,309	19,053	18,411
Pupil Transportation	3,055,460	2,469,672	2,654,595	2,596,399	2,773,690
Educational Technology (ETI)					
Teacher's Supplies	187,986	181,324	96,603	95,631	95,293
Educator Salary Adjustments	2,889,783	2,873,716	2,917,268	2,924,324	2,924,324
Library Books Electronic Resources	33,942	11,173	12,284	10,633	11,644
Alternative Language Services (ELL Cente	38,987	31,186	30,648	148,835	193,480
Professional Development/UPASS	0	0	0	0	0
Quality Teaching Block Grant	1,594,594	0	0	0	0
Local Discretionary Block Grant	265,077	0	0	0	0
Interventions Block Grant	342,167	265,152	263,796	336,368	374,711
Trust Land	561,123	500,303	452,832	512,898	512,898
Voted Leeway	844,440	688,923	334,238	536,961	455,215
Board Leeway	562,147	457,544	222,826	357,975	303,476
Adult Ed High School Completion				146,904	145,424

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Box Elder School District
General Fund - Major Revenue Sources
 Fiscal Year 2012-13 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
Reading - State Literacy Program	394,692	371,703	329,951	317,198	307,035
Out of State Tuition Reimbursement	94,274	95,000	0	95,000	95,000
On-Line Testing/Elementary Arts	0	0	0	60,400	
Extended Day Kindergarten	146,526	138,019	140,613		
Instructional Technology/Critical Language	0	0	0	10,000	0
Driver Education	116,591	0	0	0	0
Other State Revenue	545,541	264,779	258,196	186,181	148,000
Total State Revenues	49,181,352	45,496,299	44,549,597	45,717,300	45,724,809
General Fund Revenue				44,864,019	44,842,446
Federal Sources					
Class Size Reduction					
Title II Part D (7505)					
Title I (7511)	1,093,962	928,614	956,949	825,000	825,000
Chapter II (7512)	0	0	0	0	0
Title II Math & Science (7626)	393,294	368,761	300,000	300,000	300,000
Special Education	2,106,098	2,151,409	2,016,427	2,475,000	2,475,000
Building Capacity					
Perkins Formula	0	127,784	116,006	130,000	130,000
ATE Tech Prep/School to Work	244,603	0	50,387	58,000	58,000
Drug Free Youth (7311)	0	0	0	0	0
Stabilization ARRA	3,915,776	3,155,289	3,212,018	500,000	0
Forest Service	82,928	75,422	65,048	12,000	12,000
Other Federal Revenue	585,292	310,502	275,666	240,000	240,000
Total Federal Revenues	8,421,953	7,117,781	6,992,501	4,540,000	4,040,000
Total Revenue	\$67,059,083	\$62,487,444	\$64,119,660	64,205,100	66,206,747

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Box Elder School District
 General Fund - Major Expenditures
 Fiscal Year 2012-13 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
EXPENDITURES:					
Instruction - Function 1000					
Salaries - Teachers	24,619,314	23,296,340	23,672,577	23,927,750	22,579,396
Salaries - Substitute Teachers	498,285	513,323	531,206	550,000	580,000
Salaries - Teacher Aides	3,209,392	3,043,706	2,914,828	2,925,000	2,950,000
Salaries - All Other	41,500	951	132,699	150,000	150,000
Total Salaries	28,368,491	26,854,320	27,251,310	27,552,750	26,259,396
Employee Benefits	11,237,585	11,582,226	11,396,812	11,757,765	12,136,694
Purchased Services	1,170,851	822,171	1,150,333	907,446	908,000
Supplies	1,539,835	1,051,597	1,215,353	1,045,000	1,107,000
Textbooks	929,525	85,336	157,590	850,000	200,000
Other	691,749	682,070	363,903	690,000	690,000
Total Supplies and Materials	15,569,545	14,223,400	14,283,991	15,250,211	15,041,694
Property (Instructional Equipment) & Otr	683,335	981,066	1,058,017	910,500	850,000
Total Expenditures - Instruction	44,621,371	42,058,786	42,593,318	43,713,461	42,151,090
Support Services/Child Accounting & Counseling - Function 2100					
Salaries - Attend. & Social Work	254,691	119,824	252,884	265,000	267,000
Salaries - Guidance	965,972	878,191	794,725	820,000	822,543
Salaries - Health Services	153,417	186,654	134,730	139,730	142,495
Salaries - Psychologists	164,936	217,394	133,522	144,522	148,522
Salaries - Secretarial & Clerical	132,341	129,012	127,608	135,150	135,125
Salaries - All Other					
Total Salaries	1,671,357	1,531,075	1,443,469	1,504,402	1,515,685
Employee Benefits	674,984	621,894	611,375	631,331	660,129
Purchased Services	4,313	5,015	3,209	10,900	4,900
Supplies	11,997	4,498	7,222	15,500	9,500
Property	4,217	1,281	1,300	34,300	44,300
Other Objects	275	175	0	300	300
Total Expenditures - Support Services/Child	2,367,143	2,163,938	2,066,575	2,196,733	2,234,814
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - Supervisors & Directors	386,429	319,246	316,376	370,670	373,393
Salaries - Media Personnel	229,580	234,790	299,223	353,000	355,000
Salaries - Secretarial & Clerical	168,634	152,207	142,353	148,000	149,000
Salaries - Media Aides	154,148	156,488	156,379	158,000	160,000
Salaries - All Other		65,503			
Total Salaries	938,791	928,234	914,331	1,029,670	1,037,393
Employee Benefits	341,981	333,356	350,894	413,165	432,875
Purchased Services	55,922	46,039	28,497	46,500	46,500
Supplies (except as below)	109	1,215	1,180	500	500
Library Books	57,165	53,759	55,913	57,000	57,000
Periodicals	10,595	11,665	11,242	12,000	12,000

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Box Elder School District
 General Fund - Major Expenditures
 Fiscal Year 2012-13 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
Audio Visual Materials	25,631	21,264	27,141	20,000	20,000
Property				14,000	14,000
Other Objects	4,111	4,315	1,049	5,000	5,000
Total Expenditures - Support Services/Medi.	1,434,305	1,399,847	1,390,247	1,597,835	1,625,268

Support Services/General District Administration - Function 2300

Salaries - District Administration	148,073	147,574	146,578	150,500	152,000
Salaries - Supervisors	91,660	7,136	15,413	13,096	13,348
Salaries - Secretarial & Clerical	70,725	68,034	68,422	70,000	70,000
Salaries - All Other					
Total Salaries	310,458	222,744	230,413	233,596	235,348
Employee Benefits	158,831	143,347	126,712	144,330	148,802
Purchased Services	66,111	64,103	37,551	54,000	65,000
Liability Insurance	116,152	124,397	134,433	126,546	135,000
Supplies and Materials	34,606	48,875	33,737	21,900	25,000
Property			0	10,200	10,500
Other Objects	16,395	6,942	12,477	5,000	5,000
Total Expenditures - Sup. Serv./General Dis	702,553	610,408	575,323	595,572	624,650

Support Services/General School Administration - Function 2400

Salaries - Principals and Assistants	2,001,100	1,924,716	1,901,974	1,906,000	1,925,528
Salaries - Secretarial & Clerical	972,699	963,099	955,621	956,063	958,000
Salaries - All Other	0	0	0	0	0
Total Salaries	2,973,799	2,887,815	2,857,595	2,862,063	2,883,528
Employee Benefits	1,198,960	1,169,794	1,190,993	1,373,109	1,427,896
Purchased Services	66,940	62,581	55,070	75,000	70,000
Supplies and Materials					
Property					
Other Objects	21,031	29,118	16,854	12,000	15,000
Total Expenditures - Sup. Serv./General Sci	4,260,730	4,149,308	4,120,512	4,322,172	4,396,424

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Box Elder School District
 General Fund - Major Expenditures
 Fiscal Year 2012-13 Budget

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
Support Services/Accounting & Purchasing Srvc - Function 2500					
Salaries	378,966	1,006,371	1,014,931	1,039,436	1,047,232
Employee Benefits	150,412	386,527	411,659	484,536	504,433
Purchased Services	71,655	101,711	160,113	155,000	75,000
Supplies and Materials	5,844	137,165	101,724	207,000	130,000
Property					
Other Objects	4,482	6,680	4,486	15,000	15,000
Total Expenditures - Sup. Serv./Acct & Purc	<u>611,359</u>	<u>1,638,454</u>	<u>1,692,913</u>	<u>1,900,972</u>	<u>1,771,665</u>
Operation & Maintenance of School Buildings - Function 2600					
Salaries	3,087,527	2,382,976	2,380,527	2,421,420	2,469,581
Employee Benefits	1,361,211	999,846	1,004,909	1,157,889	1,204,811
Purchased Services	1,041,700	910,706	871,808	933,597	960,556
Supplies and Materials	1,795,859	1,689,392	1,762,785	1,797,000	1,906,200
Property		0	0		
Other Objects	2,912	1,800	3,487	3,500	3,500
Total Expenditures - Sup. Serv./Acct. & Purc	<u>7,289,209</u>	<u>5,984,720</u>	<u>6,023,516</u>	<u>6,313,406</u>	<u>6,544,648</u>
Support Services/Student Transportation Services - Function 2700					
Salaries - Secretarial & Clerical	46,943	46,820	47,247	48,000	48,300
Salaries - Supervisors	52,709	51,290	55,666	56,000	56,800
Salaries - Bus Drivers	1,767,140	1,741,320	1,744,468	1,801,000	1,814,425
Salaries - Mechanics	166,004	163,120	163,659	165,000	166,000
Total Salaries	<u>2,032,796</u>	<u>2,002,550</u>	<u>2,011,040</u>	<u>2,070,000</u>	<u>2,085,525</u>
Employee Benefits	721,501	683,037	738,441	762,500	802,125
Purchased Services	214,115	219,249	243,134	240,000	255,000
Supplies and Materials	727,803	728,087	967,066	938,000	1,135,600
Property	10,002	17,726	259,650	244,555	242,926
Other Objects	33,582	36,001	33,574	35,000	36,000
Total Expenditures - Sup. Serv./Student Tra	<u>3,739,799</u>	<u>3,686,650</u>	<u>4,252,905</u>	<u>4,290,055</u>	<u>4,557,176</u>
Recreation Community Services/Natatoriums - Function 3300 (Transferred from Fund 23)					
Salaries	898,521	1,083,853	1,010,957	1,180,000	1,188,850
Employee benefits	191,950	219,666	246,078	260,500	283,088
Contract services	148,763	157,336	253,335	255,000	255,000
Supplies, textbooks & utilities	146,744	140,169	141,683	145,000	150,000
Equipment	5,466	4,309	3,799	60,000	210,000
Other	32,416	35,216	31,565	35,000	35,000
	<u>1,423,860</u>	<u>1,640,549</u>	<u>1,687,417</u>	<u>1,935,500</u>	<u>2,121,938</u>
TOTAL EXPENDITURES	<u><u>\$65,026,469</u></u>	<u><u>\$61,692,111</u></u>	<u><u>\$62,715,309</u></u>	<u><u>\$64,930,206</u></u>	<u><u>\$66,027,673</u></u>

Financial Section

Box Elder School District
 Summary of Budgets - Special Revenue Funds (Fund 21, 23 & 49)
 Fiscal Year 2012-13 Budget

	Total Special Revenue Funds	Fund 21 School Activity Fund	Fund 23 School Activity Fund	Fund 49 Child Nutrition Fund
Revenues:				
Property taxes	0		0	
Interest on investments	1,500		1,000	500
Sale of Food	1,300,000			1,300,000
Other local revenue	4,691,000	4,000,000	685,000	6,000
State of Utah	1,727,400		1,082,400	645,000
Federal government	2,570,000		270,000	2,300,000
Total Revenues	10,289,900	4,000,000	2,038,400	4,251,500
Expenditures and Encumbrances:				
Instruction	4,000,000	4,000,000		
Non-Instruction	6,566,400		2,038,400	4,528,000
Community Services	0			
Total Expenditures and Encumbrances	10,566,400	4,000,000	2,038,400	4,528,000
Net Total Expenditures and Encumbrances	(276,500)	0	0	(276,500)
Other Financing Sources (Uses)				
Bond sale proceeds	0	0	0	0
Other financing sources				
Operating Transfer In/Out				
Excess (deficiency) of revenue and other sources (uses) over expenditures				
Fund Balances Unreserved & Undesignated - July 1	1,047,126	\$ 593,773	\$ -	\$ 453,353
Fund Balances Unreserved & Undesignated - June	\$ 770,626	\$ 593,773	\$ -	\$ 176,853

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Box Elder School District

School Activity Fund Budget (Fund 21)

For Fiscal Year 2012-13 Actual Comparative numbers available 2008-09 through 2010-11

Fund Expenditures by Function

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-2013 Preliminary
REVENUES:					
Local Sources					
Property taxes					
Tuition					
Other Local revenue	2,993,436	3,546,604	3,022,460	4,000,000	4,000,000
Total Local Sources	<u>2,993,436</u>	<u>3,546,604</u>	<u>3,022,460</u>	<u>4,000,000</u>	<u>4,000,000</u>
Expenditures and Encumbrances:					
Instruction (function 1000)					
Salaries	123,045	104,001	221,089	110,000	110,000
Employee benefits					
Contract services	484,747	450,834	742,001	550,000	550,000
Supplies, textbooks & utilities	1,149,828	1,003,683	1,701,504	1,025,000	1,025,000
Equipment	471,723	524,949	362,653	550,000	550,000
Other	671,421	1,549,731	57,542	1,765,000	1,765,000
Total Instruction	<u>2,900,764</u>	<u>3,633,198</u>	<u>3,084,789</u>	<u>4,000,000</u>	<u>4,000,000</u>
Total Expenditures and Encumbrances	<u>2,900,764</u>	<u>3,633,198</u>	<u>3,084,789</u>	<u>4,000,000</u>	<u>4,000,000</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures	92,672	(86,594)	(62,329)	0	0
Other financing uses			(8,374)		
Other financing sources					
Other changes in reserved and designated fund balances					
Fund Balances Unreserved & Undesignated - July 1	<u>\$658,398</u>	<u>\$ 751,070</u>	<u>\$ 664,476</u>	<u>\$ 593,773</u>	<u>\$ 593,773</u>
Fund Balances Unreserved & Undesignated - June 30	<u>\$751,070</u>	<u>\$ 664,476</u>	<u>\$ 593,773</u>	<u>\$ 593,773</u>	<u>\$ 593,773</u>

Financial Section

Box Elder School District

Non K-12 Fund Budget (Fund 23)

For Fiscal Year 2012-13 With Comparative Information for Years 2007-08 Through 2009-10

Fund Expenditures by Function****Folded into the General Fund for 2011-12 Fiscal Year****

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
REVENUES:					
Local Sources					
Property taxes	1,327,918	1,425,142	1,841,096	2,343,464	0
Tuition	321,890	446,714	524,874	421,000	550,000
Other Local Revenue	129,520	95,471	91,286	136,000	136,000
Total Local Sources	1,779,328	1,967,327	2,457,256	2,900,464	686,000
State Sources					
Special Education - Preschool	726,885	767,298	652,010	706,377	736,939
Adult High School Completion	153,993		202,221	146,904	145,424
Adult Basic Skills		132,132	0	65,000	67,637
Social Security & Retirement			0	0	-
Other State revenue		88,648	108,390	120,000	132,400
Total State Revenues	880,878	988,078	962,621	1,038,281	1,082,400
Federal Sources					
Handicapped - Preschool	137,940	121,306	157,908	157,908	120,878
Adult Education	0	14,636	14,636	14,636	20,833
Other Federal Revenue	109,241	185,461	123,429	92,456	128,289
Total Federal Revenues	247,181	321,403	295,973	265,000	270,000
Total Revenue	2,907,387	3,276,808	3,715,850	4,203,745	2,038,400
Expenditures and Encumbrances:					
Non-Instruction (function 3200)					
Salaries	987,201	1,144,763	1,138,393	1,331,000	1,340,983
Employee benefits	369,144	406,251	427,554	455,000	480,479
Contract services	9,794	58,476	55,669	55,000	11,000
Supplies, textbooks & utilities	54,428	111,690	107,602	126,256	111,540
Equipment	8,903	73,455	96,318	96,318	56,000
Other	37,390	34,838	37,426	37,426	38,398
Total Non-Instruction	1,466,860	1,829,473	1,862,962	2,101,000	2,038,400

Financial Section

Non K-12 Fund Budget (Fund 23)

For Fiscal Year 2012-13 With Comparative Information for Years 2007-08 Through 2009-10

Fund Expenditures by Function****Folded into the General Fund for 2011-12 Fiscal Year****

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
Community Services (function 3300)					
Salaries	898,521	1,083,853	1,010,957	1,180,000	
Employee benefits	191,950	219,666	246,078	260,500	
Contract services	148,763	157,336	253,335	255,000	
Supplies, textbooks & utilities	146,744	140,169	141,683	145,000	
Equipment	5,466	4,309	3,799	60,000	
Other	32,416	35,216	31,565	35,000	
Total Community Services	<u>1,423,860</u>	<u>1,640,549</u>	<u>1,687,417</u>	<u>1,935,500</u>	<u>0</u>
Total Expenditures and Encumbrances	<u>2,890,720</u>	<u>3,470,022</u>	<u>3,550,379</u>	<u>4,036,500</u>	<u>2,038,400</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures	16,667	(193,214)	165,471	167,245	0
Other financing uses					
Other financing sources	(53,213)	(62,284)	(36,904)	0	0
Other changes in reserved and designated fund balances	0	0	0	0	0
Fund Balances Unreserved & Undesignated - July 1	<u>\$ 300,667</u>	<u>\$ 264,121</u>	<u>\$ 8,623</u>	<u>\$ 137,190</u>	<u>\$ -</u>
Fund Balances Unreserved & Undesignated - June 30	<u>\$ 264,121</u>	<u>\$ 8,623</u>	<u>\$ 137,190</u>	<u>\$ 304,435</u>	<u>\$ -</u>

Financial Section

Box Elder School District

Child Nutrition Fund Budget (Fund 49)

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2010-11

Fund Expenditures by Function

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
REVENUES:					
Sale of Food	1,458,205	1,314,263	1,371,306	1,375,000	1,300,000
Other Local revenue	15,138	9,588	12,960	7,000	6,500
State of Utah	568,559	556,701	631,231	645,000	645,000
Federal Government	1,730,408	1,972,111	2,264,973	2,300,000	2,300,000
Total Revenue	<u>3,772,310</u>	<u>3,852,663</u>	<u>4,280,470</u>	<u>4,327,000</u>	<u>4,251,500</u>
Expenditures:					
Salaries	1,583,952	1,494,134	1,424,393	1,667,958	1,625,000
Employee benefits	535,105	469,028	475,658	594,500	605,000
Cost of food	1,846,008	1,842,307	1,868,874	2,050,000	2,170,000
Contract services	53,081	34,391	41,880	20,000	8,000
Supplies & Materials	76,062	59,142	42,963	50,000	50,000
Equipment	33,220	4,823	63,643	25,000	60,000
Other	154,869	135,730	46,731	20,000	10,000
Total Expenditures	<u>4,282,297</u>	<u>4,039,555</u>	<u>3,964,142</u>	<u>4,427,458</u>	<u>4,528,000</u>
Excess (deficiency) of revenues and other sources (uses) over expenditures	(509,987)	(186,892)	316,328	(100,458)	(276,500)
Other financing sources	369,223	56,868	7,379	0	0
Other changes in reserved and designated fund balances					
Fund Balances Unreserved & Undesignated -	<u>\$ 500,892</u>	<u>\$ 360,128</u>	<u>\$ 230,104</u>	<u>553,811</u>	<u>453,353</u>
Fund Balances Unreserved & Undesignated -	<u>\$ 360,128</u>	<u>\$ 230,104</u>	<u>\$ 553,811</u>	<u>\$ 453,353</u>	<u>\$ 176,853</u>

Financial Section

Box Elder School District
Summary of Budgets - All Capital & Debt Service Funds
 Fiscal Year 2012-13 Budget

	All Capital & Debit Service Funds	Fund 32 Capital Outlay Fund	Fund 31 Debt Service Fund
Revenues:			
Property taxes	14,900,000	8,100,000	6,800,000
Interest on investments	110,000	90,000	20,000
Bond Refund/Other	300,000	85,000	215,000
State of Utah	100,000	100,000	
Ins./Prop Recry/Federal Donations	25,000	25,000	0
Total Revenues	15,435,000	8,400,000	7,035,000
Expenditures and Encumbrances:			
Oper/Maint			
Bond Debt	7,230,000	215,000	7,015,000
Purchased services	55,000	55,000	
Land Improvement	10,000	10,000	
Building Maintenance	2,500,000	2,500,000	
New Construction	5,950,000	5,950,000	
Vehicles	1,105,000	1,105,000	
Furniture/Equipment	980,000	980,000	
Other Objects	0	0	0
Total Expenditures	17,830,000	10,815,000	7,015,000
Excess revenue over (under) expenditures & encumbrances	(2,395,000)	(2,415,000)	20,000
Other Financing Sources (Uses)			
Bond sale proceeds	3,700,000	3,700,000	0
Excess of revenue and other sources over (under) expenditures & encumbrances and other uses	1,305,000	1,285,000	20,000
Unreserved & Undesignated - July 1	\$ 9,234,791	\$ 2,119,537	\$ 7,115,254
Unreserved & Undesignated - June 30	\$ 10,539,791	\$ 3,404,537	\$ 7,135,254

Financial Section

Box Elder School District

Capital Outlay Fund Budget (Fund 32)

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2010-11

Fund Expenditures by Function

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised	2012-13 Preliminary
REVENUES:					
Property taxes	7,889,397	8,474,885	7,315,158	7,973,922	8,100,000
Interest on investments	501,506	298,645	143,362	130,000	90,000
Bond Refund/Other	78,546	89,382	195,847	125,000	85,000
State of Utah	463,131	2,893,908	2,165,906	1,250,000	100,000
Ins./Prop Recry/Federal	0	0	0	175,000	25,000
Donations	0	0	0	0	0
Total Revenues	8,932,580	11,756,820	9,820,273	9,653,922	8,400,000
Expenditures and Encumbrances:					
Oper/Maint	0	0	0		
Bond Debt/Municipal Building Authority	1,660,650	1,578,874	0	215,000	215,000
Purchased services	29,954	22,416	839,576	40,000	55,000
Land Improvement	0	0	0	0	10,000
Building Maintenance	647,341	107,708	1	2,300,000	2,500,000
Construction	28,530,291	27,348,410	15,984,541	12,892,107	5,950,000
Vehicles	1,299,630	380,437	865,992	1,157,468	1,105,000
Furniture/Equipment	396,217	932,559	1,262,371	858,000	950,000
Other Objects (Land)	2,407,821	294,577	1,611,605	30,000	30,000
Vehicle charges/Other	268,976	0	0	0	0
Total Expenditures	35,240,880	30,664,981	20,564,086	17,492,575	10,815,000
Excess revenue over (under) expenditures & encumbrances	(26,308,300)	(18,908,161)	(10,743,813)	(7,838,653)	(2,415,000)
Other Financing Sources (Uses) 10% Basic/M&O & Interfund Transfers	26,141,227	31,618,633	0	0	0
Changes in unreserved fund balance (Decrease)/increase in reserves	(1,686,352)	(7,381,491)	(578,415)	(9,958,190)	(3,700,000)
Excess of revenues and other sources over (under) Expenditures & encumbrances and other uses	(1,853,425)	5,328,981	(10,165,398)	2,119,537	1,285,000
Unreserved & Undesignated - July 1	\$6,689,842	\$ 4,836,417	\$ 10,165,398	\$ -	\$ 2,119,537
Unreserved & Undesignated - June 30	\$4,836,417	\$ 10,165,398	\$ -	\$ 2,119,537	\$ 3,404,537

Financial Section

FINANCIAL SECTION

Box Elder School District

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2012-13 With Comparative Information for Years 2001-02 Through 2010-11

		Maintenance & Operation Fund	Funds 21,23,49 Special Fund	Funds 31,32,40 Capital & Funds	Total All Funds
2001-02	Actual	\$ 48,824,586	\$ 4,863,978	\$ 6,914,118	\$ 60,602,682
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	\$ 10,676,075	\$ 19,004,073	\$ 92,167,592
2010-11	Actual	\$ 64,119,660	\$ 9,760,186	\$ 12,809,405	\$ 86,689,251
2011-12	Revised	\$ 64,205,100	\$ 11,227,464	\$ 16,703,922	\$ 92,136,486
2012-13	Preliminary	\$ 65,324,384	\$ 10,289,900	\$ 15,435,000	\$ 91,049,284

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