

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
GENERAL FUND					
REVENUES:					
Local Revenue:					
Tax Proceeds:					
Basic Program	6,407,844.52	6,439,769.16	6,297,608.82	6,177,498.10	5,914,931.00
Voted/Board Leeway	6,465,975.00	6,995,445.00	7,322,803.00	10,417,554.12	10,938,432.00
Transportation Levy	1,059,776.00	1,167,342.00	1,223,106.00		
Tort Liability Levy	67,074.00	73,229.00	75,207.00		
10% of Basic - Operating	0.00	1,688,554.00	1,769,347.00		
Total Tax Proceeds	14,000,669.52	16,364,339.16	16,688,071.82	16,595,052.22	16,853,363.00
Fees/Other Local:					
Community School Tuition	3,250.00	5,950.00	3,980.00	4,975.00	5,000.00
Transportation-Local Fees	37,734.84	36,683.95	44,270.37	51,358.65	50,750.00
Interest Earnings	102,815.03	92,493.69	120,675.95	126,327.63	137,500.00
Drivers Education Fees	28,899.00	29,484.00	30,348.00	36,020.00	34,500.00
Safe Rural Schools	0.00	264,032.05	250,444.94	278,206.70	264,296.00
Miscellaneous - Special Education	1,165.50	1,250.00	6,828.77	49,456.68	25,000.00
Miscellaneous - General	28,230.33	249,415.10	232,511.72	178,044.72	187,250.00
Total Fees/Other	202,094.70	679,308.79	689,059.75	724,389.38	704,296.00
Total Local Revenue	14,202,764.22	17,043,647.95	17,377,131.57	17,319,441.60	17,557,659.00
State Revenue:					
Reg School Program	5,669,758.00	5,905,623.00	7,726,468.00	9,025,550.00	10,616,289.00
Professional Staff	1,103,974.00	1,157,313.00	1,323,309.00	1,474,984.00	1,603,843.00
Administrative	154,620.00	0.00	0.00	0.00	0.00
Foreign Exchange Students	0.00	5,154.00	5,632.00	11,368.00	11,596.00
Local Replacement	(36,337.00)	(56,236.00)	(76,091.00)	(85,746.00)	0.00
Special Ed-Regular Program	1,447,452.00	1,527,849.00	1,621,214.00	1,726,694.00	1,855,259.00
Special Ed-Self Contained	192,188.00	185,902.00	231,163.00	226,729.00	217,199.00
Special Ed-Severe Ext Yr	9,469.00	9,992.00	10,084.00	10,697.00	11,430.00
Special Ed-State Program	58,261.00	64,239.00	74,219.00	72,542.00	70,651.00
Special Ed-Extended Year Stipend	30,279.00	25,030.00	32,408.00	21,376.00	21,376.00
Elementary Arts Grant	76,609.00	14,380.00	69,993.00	33,000.00	0.00
ELL Family Literacy Grant	34,510.00	33,608.00	0.00	0.00	0.00
USTAR Grant	390,332.00	0.00	0.00	0.00	0.00
CTE	839,268.00	890,103.00	899,205.00	920,291.00	964,721.00
Class Size Reduction	808,036.00	814,836.00	920,428.00	982,981.00	1,030,517.00
State Prof. Dev.	2,000.00	67,033.00	0.00	0.00	0.00
Revenue-State	661,669.00	620,213.00	620,213.00	866,245.00	838,027.00
Gifted/Talented	17,246.00	16,735.00	22,150.00	23,036.00	0.00
State Star Grants	0.00	4,815.00	5,844.00	0.00	0.00
Dual Immersion Program	18,000.00	18,000.00	10,000.00	49,000.00	47,500.00
Drivers Education	70,782.00	73,880.00	34,240.00	44,630.00	44,630.00
Concurrent Enrollment	84,547.00	86,398.00	93,474.00	123,344.00	123,344.00
At-Risk Student Programs	51,481.00	52,815.00	169,181.00	37,078.00	154,067.00
School Nurses	0.00	10,719.00	10,738.00	11,160.00	10,690.00
Homeless & Minority	13,677.00	14,305.00	0.00	0.00	0.00
Accel Learning	9,928.00	10,961.00	13,423.00	18,003.00	42,962.00
Student Success Block	158,601.00	159,162.00	0.00	111,236.00	0.00
Flexible Allocation WPU Dist	1,529,624.00	1,502,860.00	208,345.00	220,916.00	228,848.00
Enrollment Growth	0.00	0.00	0.00	0.00	55,185.00
Teacher Supplies	95,711.00	49,099.00	50,715.00	51,183.00	51,013.00
Legislative Staff Bonus Allotment	1,456,290.00	1,487,787.00	1,565,618.00	1,603,437.00	1,603,437.00
Substance Abuse	10,900.00	7,959.00	3,550.00	4,000.00	0.00
School Land Trust	246,511.00	232,862.00	266,865.00	300,992.00	300,992.00
UPASS Inservice	22,268.00	22,557.00	22,607.00	22,732.00	23,802.00
Reading Achievement	28,571.00	28,000.00	28,571.00	62,927.00	89,661.00
Library Books/Supplies	4,289.00	5,488.00	4,383.00	5,161.00	5,137.00
Extended Day Kindergarten	73,000.00	77,380.00	78,163.00	75,087.00	80,150.00
Math/Science	65,000.00	65,000.00	0.00	88,786.00	0.00
Total State Revenue	15,398,514.00	15,191,821.00	16,046,112.00	18,139,419.00	20,102,326.00

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GENERAL FUND					
Federal Revenue:					
Federal Title I	478,165.00	464,310.00	400,925.00	468,277.00	444,863.00
Federal Title II	110,881.00	107,354.00	94,149.00	92,223.00	87,612.00
Federal Title IID	0.00	0.00	4,998.00	0.00	0.00
Federal Title III	75,903.00	57,744.00	61,198.00	46,961.00	44,613.00
Federal Title IV	8,127.00	0.00	0.00	0.00	0.00
Federal IDEA	1,280,347.00	1,269,180.00	822,123.00	882,201.00	825,168.00
ARRA - Edu Jobs	1,028,380.00	672,367.00	248,608.00	0.00	0.00
Other Fed-State	54,578.00	45,721.00	46,885.00	49,054.00	49,054.00
Federal Homeless	0.00	0.00	1,176.00	2,049.00	0.00
Total Federal Revenue	3,036,381.00	2,616,676.00	1,680,062.00	1,540,765.00	1,451,310.00
Total Revenue	32,637,659.22	34,852,144.95	35,103,305.57	36,999,625.60	39,111,295.00
EXPENDITURES:					
Instructional:					
Salaries - Teachers	13,688,099.92	14,002,806.21	14,306,633.73	14,848,262.77	15,820,300.00
Salaries - Substitute Teachers	5,493.45	1,380.40	1,236.61	2,053.17	1,500.00
Salaries - Teachers Aides	518,294.04	699,461.94	662,378.78	688,421.35	558,504.00
Salaries - All Other	99,678.00	100,506.00	29,180.00	46,202.41	55,823.00
Total Salaries	14,311,565.41	14,804,154.55	14,999,429.12	15,584,939.70	16,436,127.00
Retirement Benefits	2,249,778.00	2,612,933.00	2,789,894.00	3,157,508.78	3,609,373.49
Social Security Benefits	1,094,835.00	1,132,518.00	1,147,456.00	1,192,247.89	1,257,363.72
Insurance Benefits	3,353,290.00	3,672,679.00	3,760,241.00	4,304,332.64	4,784,745.16
Total Benefits	6,697,903.00	7,418,130.00	7,697,591.00	8,654,089.31	9,651,482.36
Contracted Services	442,472.48	590,901.45	629,964.64	701,529.30	506,500.00
Other Purchased Services	120,284.37	108,803.79	144,671.00	133,069.67	167,775.00
Tuition to Other Districts	20,374.76	18,501.42	47,972.66	65,000.00	102,500.00
Supplies	809,851.25	829,366.25	831,274.25	850,535.66	874,358.00
Textbooks	112,614.00	495,929.33	210,491.25	16,608.33	13,137.00
Equipment	293,478.91	209,473.09	168,176.12	124,084.78	95,320.00
Other	26,556.69	26,797.87	54,577.08	42,170.85	34,474.00
Total Instructional:	22,835,100.87	24,502,057.75	24,784,147.12	26,172,027.59	27,881,673.36
Support Services - Students					
Salaries - Guidance Counselors	464,225.97	480,064.94	572,248.36	586,081.69	681,465.00
Total Salaries	464,225.97	480,064.94	572,248.36	586,081.69	681,465.00
Retirement Benefits	72,976.00	85,548.00	106,553.00	118,740.15	149,649.71
Social Security Benefits	35,513.00	36,725.00	43,777.00	44,835.25	52,132.07
Insurance Benefits	108,772.00	102,888.00	107,008.00	161,867.28	198,382.28
Total Benefits	217,261.00	225,161.00	257,338.00	325,442.68	400,164.07
Contracted Services	75,784.00	57,324.00	78,977.50	87,786.81	89,662.00
Other Purchased Services	0.00	10,642.82	9,351.27	7,444.97	21,500.00
Supplies	1,121.14	20,683.42	18,867.64	18,427.33	19,650.00
Equipment	0.00	553.54	10,159.30	8,168.49	4,783.00
Other	0.00	0.00	0.00	0.00	0.00
Total Support Services - Student:	758,392.11	794,429.72	946,942.07	1,033,351.97	1,217,224.07
Support Services - Instructional					
Salaries - Media Centers	296,458.00	348,440.00	340,838.00	323,653.00	337,570.00
Total Salaries	296,458.00	348,440.00	340,838.00	323,653.00	337,570.00
Retirement Benefits	46,603.00	62,092.00	63,464.00	65,572.10	74,130.37
Social Security Benefits	22,679.00	26,656.00	26,074.00	24,759.45	25,824.11
Insurance Benefits	69,462.00	85,850.00	85,377.00	89,388.23	98,270.50
Total Benefits	138,744.00	174,598.00	174,915.00	179,719.78	198,224.98

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

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GENERAL FUND					
Contracted Services	4,812.00	0.00	0.00	0.00	0.00
Other Purchased Services	2,565.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Support Services - Instructional:	442,579.00	523,038.00	515,753.00	503,372.78	535,794.98
Support Services - District Administration					
Salaries - Administration	237,755.48	267,638.00	440,210.00	444,000.00	483,950.00
Salaries - Secretarial	196,694.00	200,628.00	221,811.00	227,660.00	237,449.00
Total Salaries	434,449.48	468,266.00	662,021.00	671,660.00	721,399.00
Retirement Benefits	68,295.00	83,445.00	123,268.00	136,078.32	158,419.22
Social Security Benefits	33,235.00	35,822.00	50,645.00	51,381.99	55,187.02
Insurance Benefits	101,795.00	115,374.00	165,831.00	185,502.67	210,007.53
Total Benefits	203,325.00	234,641.00	339,744.00	372,962.98	423,613.77
Contracted Services	16,945.61	47,570.93	41,627.34	24,837.75	35,000.00
Other Purchased Services	19,529.26	37,878.73	23,164.58	42,082.69	43,500.00
Supplies	12,134.74	13,720.27	12,969.89	12,399.89	12,500.00
Equipment	0.00	0.00	0.00	0.00	0.00
Other	12,337.38	16,604.64	16,831.68	15,748.22	16,575.00
Total District Administration:	698,721.47	818,681.57	1,096,358.49	1,139,691.53	1,252,587.77
Support Services - School Administration					
Salaries - Administration	980,466.00	961,046.40	1,037,778.00	1,037,384.48	1,066,063.00
Salaries - Secretarial	302,014.68	334,174.38	408,271.17	404,370.00	407,500.00
Total Salaries	1,282,480.68	1,295,220.78	1,446,049.17	1,441,754.48	1,473,563.00
Retirement Benefits	201,606.00	230,808.00	269,254.00	292,099.46	323,594.43
Social Security Benefits	98,110.00	99,084.00	110,623.00	110,294.22	112,727.57
Insurance Benefits	300,493.00	319,123.00	362,224.00	398,191.38	428,971.10
Total Benefits	600,209.00	649,015.00	742,101.00	800,585.06	865,293.10
Contracted Services	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	35,017.38	26,567.53	35,214.62	35,890.15	35,000.00
Supplies	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total School Administration:	1,917,707.06	1,970,803.31	2,223,364.79	2,278,229.69	2,373,856.10
Support Services - Central					
Salaries - Central Services	602,093.21	558,039.67	562,871.33	565,316.19	625,550.00
Total Salaries	602,093.21	558,039.67	562,871.33	565,316.19	625,550.00
Retirement Benefits	94,649.00	99,443.00	104,807.00	114,533.06	137,370.78
Social Security Benefits	46,060.00	42,690.00	43,060.00	43,246.69	47,854.58
Insurance Benefits	141,074.00	137,492.00	140,995.00	156,132.02	182,104.78
Total Benefits	281,783.00	279,625.00	288,862.00	313,911.77	367,330.14
Contracted Services	31,500.00	27,500.00	29,500.00	28,000.00	32,500.00
Other Purchased Services	46,344.03	42,767.55	41,312.94	40,961.84	43,000.00
Supplies	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Central Support Services	961,720.24	907,932.22	922,546.27	948,189.80	1,068,380.14
Support Services - Facility Maintenance					
Salaries - Custodial/Maintenance	1,203,746.73	1,217,890.81	1,212,615.75	1,245,812.84	1,299,383.00
Total Salaries	1,203,746.73	1,217,890.81	1,212,615.75	1,245,812.84	1,299,383.00

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

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GENERAL FUND					
Retirement Benefits	189,229.00	214,958.00	225,789.00	252,401.68	285,344.51
Social Security Benefits	92,087.00	93,169.00	92,765.00	95,304.68	99,402.80
Insurance Benefits	282,045.00	302,139.00	303,751.00	344,075.34	378,265.30
Total Benefits	563,361.00	610,266.00	622,305.00	691,781.70	763,012.61
Contracted Services	0.00	0.00	0.00	0.00	0.00
Purchased Property Services	97,166.68	90,233.65	95,630.75	103,710.76	104,625.00
Other Purchased Services	122,328.66	114,017.70	127,773.83	38,615.02	42,500.00
Supplies	986,439.04	1,231,489.39	1,098,067.66	945,934.25	906,667.00
Equipment	0.00	0.00	0.00	0.00	0.00
Other	1,745.86	1,794.00	1,105.99	3,586.72	3,250.00
Total Support Services - Facilities	2,974,787.97	3,265,691.55	3,157,498.98	3,029,441.30	3,119,437.61
Support Services - Transportation					
Salaries - Office	83,749.00	84,348.00	89,088.88	89,529.02	93,379.00
Salaries - Bus Drivers	406,704.88	436,069.48	423,475.10	414,589.98	432,417.00
Salaries - Mechanics	88,884.00	88,884.00	90,660.00	92,103.40	96,064.00
Salaries - Activity Trip Driver	112,400.85	113,503.71	131,923.24	149,999.24	156,449.00
Total Salaries	691,738.73	722,805.19	735,147.22	746,221.64	778,309.00
Retirement Benefits	114,206.00	128,803.00	136,884.00	151,184.50	170,916.66
Social Security Benefits	52,918.00	55,295.00	56,239.00	57,085.96	59,540.64
Insurance Benefits	167,780.00	175,299.00	194,423.00	206,095.61	226,574.68
Total Benefits	334,904.00	359,397.00	387,546.00	414,366.07	457,031.97
Payments in Lieu of Transportation	2,165.98	1,023.40	1,586.11	2,400.78	2,400.00
Property Insurance	5,000.00	5,350.00	5,350.00	5,750.00	5,950.00
Motor Fuel	133,213.33	210,298.34	240,770.38	222,975.61	245,500.00
Utilities	16,209.03	16,424.78	16,419.40	19,113.52	19,250.00
Other Supplies	98,325.87	132,714.39	159,893.25	138,120.79	143,150.00
Equipment	0.00	5,200.00	71,548.97	16,072.66	0.00
School Buses	352,278.00	370,728.00	386,420.00	0.00	0.00
Other	6,106.63	7,630.28	8,935.54	7,812.50	8,250.00
Total Support Services - Transportatic	1,639,941.57	1,831,571.38	2,013,616.87	1,572,833.58	1,659,840.97
Support Services - Other					
Salaries - Secretarial/Clerical	0.00	0.00	0.00	0.00	0.00
Total Salaries	0.00	0.00	0.00	0.00	0.00
Retirement Benefits	0.00	0.00	0.00	0.00	0.00
Social Security Benefits	0.00	0.00	0.00	0.00	0.00
Insurance Benefits	0.00	0.00	0.00	0.00	0.00
Total Benefits	0.00	0.00	0.00	0.00	0.00
Contracted Services	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00
Other	2,903.25	5,135.25	3,108.91	2,500.00	2,500.00
Total Support Services - Other	2,903.25	5,135.25	3,108.91	2,500.00	2,500.00
Summary - General Fund					
Revenues by Source					
Local	14,202,764.22	17,043,647.95	17,377,131.57	17,319,441.60	17,557,659.00
State	15,398,514.00	15,191,821.00	16,046,112.00	18,139,419.00	20,102,326.00
Federal	3,036,381.00	2,616,676.00	1,680,062.00	1,540,765.00	1,451,310.00
Total Revenue	32,637,659.22	34,852,144.95	35,103,305.57	36,999,625.60	39,111,295.00
Expenditures by Object					

WASATCH COUNTY SCHOOL DISTRICT**2010 - 2014 Annual Financial Report Comparison****FY2014 Budget**

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GENERAL FUND					
Salaries	19,286,758.21	19,894,881.94	20,531,219.95	21,165,439.55	22,353,366.00
Benefits	9,037,490.00	9,950,833.00	10,510,402.00	11,752,859.35	13,126,153.00
Contracted Services	571,514.09	723,296.38	780,069.48	842,153.86	663,662.00
Purchased Property Services	97,166.68	90,233.65	95,630.75	103,710.76	104,625.00
Other Purchased Services	373,609.44	365,552.94	436,397.01	371,215.13	464,125.00
Supplies	2,169,908.40	2,950,626.17	2,588,753.72	2,224,115.38	2,234,212.00
Equipment	645,756.91	585,954.63	636,304.39	148,325.93	100,103.00
Other	49,649.81	57,962.04	84,559.20	71,818.29	65,049.00
Total Expenditures	32,231,853.54	34,619,340.75	35,663,336.50	36,679,638.24	39,111,295.00
Excess of Revenues over Expenditures	405,805.68	232,804.20	(560,030.93)	319,987.36	(0.00)
Beginning Fund Balance	5,031,233.00	5,437,038.68	5,669,842.88	5,109,811.95	5,429,799.31
Ending Fund Balance	5,437,038.68	5,669,842.88	5,109,811.95	5,429,799.31	5,429,799.31

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STUDENT ACTIVITY FUND					
REVENUES:					
Local Revenue:					
Earnings on Investments	10,250.00	0.00	13,704.00	12,500.00	12,500.00
Student Fees	264,068.00	316,077.00	327,916.00	372,500.00	372,500.00
School Vending	189,320.00	194,250.00	207,256.00	297,500.00	297,500.00
Community Services Activities	1,212,695.00	991,903.00	1,084,025.00	1,140,500.00	1,140,500.00
Total Revenue:	1,676,333.00	1,502,230.00	1,632,901.00	1,823,000.00	1,823,000.00
EXPENDITURES:					
Contracted Services	0.00	473,623.00	305,653.00	247,500.00	247,500.00
Other Purchased Services	0.00	432,281.00	71,216.00	17,500.00	17,500.00
Supplies	1,676,333.00	435,504.00	1,257,384.00	1,558,000.00	1,558,000.00
Equipment	0.00	103,760.00	0.00	0.00	0.00
Total Expenditures:	1,676,333.00	1,445,168.00	1,634,253.00	1,823,000.00	1,823,000.00
Excess of Revenues over Expenditures	0.00	57,062.00	(1,352.00)	0.00	0.00
Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	(57,062.00)	1,352.00		
Ending Fund Balance	0.00	0.00	0.00	0.00	0.00

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
NON K-12 PROGRAMS FUND					
REVENUES:					
Local Revenue:					
Tax Proceeds:					
Recreation Levy	880,911.00	969,197.00	1,013,318.00	1,015,712.76	1,066,498.00
Total Tax Proceeds:	880,911.00	969,197.00	1,013,318.00	1,015,712.76	1,066,498.00
Fees/Other Local:					
Revenue - Pool Fees	10,677.85	11,295.33	10,075.13	10,675.12	10,500.00
Pre-school Tuition	55,388.94	43,255.00	66,981.00	81,099.38	77,500.00
Other Local	0.00	2,651.00	0.00	0.00	0.00
Total Fees/Other	66,066.79	57,201.33	77,056.13	91,774.50	88,000.00
Total Local Revenue	946,977.79	1,026,398.33	1,090,374.13	1,107,487.27	1,154,498.00
State Revenue:					
Pre-School	356,654.00	290,885.00	347,928.00	433,493.00	442,187.00
Adult Education	101,666.00	72,562.00	72,077.00	93,389.00	75,002.00
Total State Revenue	458,320.00	363,447.00	420,005.00	526,882.00	517,189.00
Federal Revenue:					
Pre-School	52,931.00	52,813.00	34,770.00	34,829.00	33,539.00
Adult Education	15,466.00	18,447.00	30,934.00	39,091.00	39,091.00
Total Federal Revenue	68,397.00	71,260.00	65,704.00	73,920.00	72,630.00
Total Revenue	1,473,694.79	1,461,105.33	1,576,083.13	1,708,289.27	1,744,317.00
EXPENDITURES:					
Operation of Non-instructional Services					
Other Services:					
Salaries	765,653.55	801,348.31	814,522.32	800,863.78	872,916.00
Total Salaries	765,653.55	801,348.31	814,522.32	800,863.78	872,916.00
Retirement Benefits	120,361.00	141,198.00	151,664.00	162,255.00	191,692.35
Social Security Benefits	58,572.00	61,303.00	62,311.00	61,266.08	66,778.07
Insurance Benefits	58,241.00	79,720.00	42,899.00	110,040.78	54,843.57
Total Benefits	237,174.00	282,221.00	256,874.00	333,561.86	313,314.00
Contracted Services	38,303.80	23,499.95	25,242.21	23,508.05	27,500.00
Purchased Property Services	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	1,511.74	657.00	1,131.95	2,073.40	2,050.00
Supplies	5,181.30	9,133.20	5,585.71	11,693.70	13,300.00
Equipment	108,523.74	32,684.89	86,141.79	2,073.00	166,435.00
Other	0.00	0.00	0.00	0.00	0.00
Total Other Services	1,156,348.13	1,149,544.35	1,189,497.98	1,173,773.80	1,395,515.00
Community Services:					
Salaries	123,255.47	129,474.26	125,142.98	129,726.28	135,305.00
Total Salaries	123,255.47	129,474.26	125,142.98	129,726.28	135,305.00
Retirement Benefits	13,546.00	16,055.00	16,586.00	18,244.95	21,380.37
Social Security Benefits	9,429.00	9,905.00	9,573.00	9,924.06	10,350.83
Insurance Benefits	30,299.00	29,598.00	31,091.00	33,111.92	37,515.80
Total Benefits	53,274.00	55,558.00	57,250.00	61,280.93	69,247.00
Contracted Services	0.00	0.00	0.00	0.00	0.00
Purchased Property Services	2,107.61	2,041.91	2,146.18	1,968.34	2,250.00
Other Purchased Services	0.00	0.00	881.15	1,293.97	1,250.00
Supplies	116,161.31	93,248.37	158,270.66	119,916.11	136,750.00
Equipment	349.00	0.00	0.00	0.00	4,000.00
Other	0.00	0.00	0.00	0.00	0.00
Total Community Services	295,147.39	280,322.54	343,690.97	314,185.62	348,802.00

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

NON K-12 PROGRAMS FUND	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
Summary - Non K-12 Programs					
Revenues by Source					
Local	946,977.79	1,026,398.33	1,090,374.13	1,107,487.27	1,154,498.00
State	458,320.00	363,447.00	420,005.00	526,882.00	517,189.00
Federal	68,397.00	71,260.00	65,704.00	73,920.00	72,630.00
Total Revenue	1,473,694.79	1,461,105.33	1,576,083.13	1,708,289.27	1,744,317.00
Expenditures by Object					
Salaries	888,909.02	930,822.57	939,665.30	930,590.06	1,008,221.00
Benefits	290,448.00	337,779.00	314,124.00	394,842.79	382,561.00
Contracted Services	38,303.80	23,499.95	25,242.21	23,508.05	27,500.00
Purchased Property Services	2,107.61	2,041.91	2,146.18	1,968.34	2,250.00
Other Purchased Services	1,511.74	657.00	2,013.10	3,367.37	3,300.00
Supplies	121,342.61	102,381.57	163,856.37	131,609.81	150,050.00
Equipment	108,872.74	32,684.89	86,141.79	2,073.00	170,435.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,451,495.52	1,429,866.89	1,533,188.95	1,487,959.42	1,744,317.00
Excess of Revenues over Expenditures	22,199.27	31,238.44	42,894.18	220,329.85	0.00
Beginning Fund Balance	422,601.00	444,800.27	476,038.71	518,932.89	739,262.74
Ending Fund Balance	444,800.27	476,038.71	518,932.89	739,262.74	739,262.74

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
DEBT SERVICE FUND					
REVENUES:					
Local Revenue:					
Tax Proceeds:					
Debt Service Levy	6,457,032.00	5,711,798.00	6,087,822.00	6,172,404.26	6,170,299.00
Total Tax Proceeds:	6,457,032.00	5,711,798.00	6,087,822.00	6,172,404.26	6,170,299.00
Total Revenue:	6,457,032.00	5,711,798.00	6,087,822.00	6,172,404.26	6,170,299.00
EXPENDITURES:					
Interest	3,039,065.42	2,941,228.22	2,832,895.32	2,708,094.81	2,582,799.00
Redemption of Principal	3,090,000.00	3,195,000.00	3,360,000.00	3,470,000.00	3,585,000.00
Miscellaneous Expenditures	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Expenditures:	6,131,565.42	6,138,728.22	6,195,395.32	6,180,594.81	6,170,299.00
Excess of Revenues over Expenditures	325,466.58	(426,930.22)	(107,573.32)	(8,190.55)	0.00
Beginning Fund Balance	2,702,360.00	3,027,826.58	2,600,896.36	2,493,323.04	2,485,132.49
Ending Fund Balance	3,027,826.58	2,600,896.36	2,493,323.04	2,485,132.49	2,485,132.49

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
CAPITAL PROJECTS FUND					
REVENUES:					
Local Revenue:					
Tax Proceeds:					
Voted Capital Levy	5,911,493.00	3,812,090.58	3,982,021.00	3,987,403.12	4,186,773.00
10% of Basic - Capital	0.00	1,003,738.42	1,060,817.00	1,035,817.00	1,087,608.00
Total Tax Proceeds:	5,911,493.00	4,815,829.00	5,042,838.00	5,023,220.12	5,274,381.00
Fees/Other Local:					
Earnings on Investments	0.00	0.00	30,972.16	9,401.10	4,700.00
Other Local	391,351.02	5,985.00	202,700.00	0.00	0.00
Total Fees/Other	391,351.02	5,985.00	233,672.16	9,401.10	4,700.00
Total Local Revenue	6,302,844.02	4,821,814.00	5,276,510.16	5,032,621.22	5,279,081.00
State Revenue:					
Capital Outlay Foundation	50,000.00	0.00	0.00	0.00	0.00
Total State Revenue	50,000.00	0.00	0.00	0.00	0.00
Total Revenue	6,352,844.02	4,821,814.00	5,276,510.16	5,032,621.22	5,279,081.00
EXPENDITURES:					
Operation and Maintenance of Facilities					
Salaries	0.00	17,688.00	17,688.00	17,688.00	18,449.00
Total Salaries	0.00	17,688.00	17,688.00	17,688.00	18,449.00
Contracted Services	11,613.45	10,170.16	4,820.58	7,692.96	10,000.00
Purchased Property Services	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	10,735.41	7,145.92	13,374.43	95,653.53	101,200.00
Supplies	359,695.77	21,578.89	33,170.39	399,578.26	841,921.00
Equipment	1,042,637.06	1,021,354.79	1,055,410.56	1,646,523.18	2,168,229.00
School Buses	0.00	0.00	0.00	391,608.00	406,643.00
Other	0.00	0.00	0.00	0.00	0.00
Total Operation & Maintenance	1,424,681.69	1,077,937.76	1,124,463.96	2,558,743.93	3,546,442.00
Building Acquisition and Construction					
Salaries	64,962.56	43,740.00	43,775.00	44,354.00	46,261.00
Total Salaries	64,962.56	43,740.00	43,775.00	44,354.00	46,261.00
Contracted Services	0.00	3,742.07	2,281.33	0.00	0.00
Purchased Property Services	0.00	11,420.00	0.00	0.00	0.00
Other Purchased Services	0.00	0.00	0.00	0.00	0.00
Supplies	24,675.12	0.00	0.00	0.00	0.00
Land and Improvements	210,000.00	464,939.14	218,994.16	553,500.66	0.00
Buildings	4,642,689.72	3,775,605.76	3,465,349.24	1,498,797.01	1,686,378.00
Other	0.00	0.00	0.00	0.00	0.00
Total Building Acquisition/Constructio	4,942,327.40	4,299,446.97	3,730,399.73	2,096,651.67	1,732,639.00
Summary - Capital Projects Fund					
Revenues by Source					
Local	6,302,844.02	4,821,814.00	5,276,510.16	5,032,621.22	5,279,081.00
State	50,000.00	0.00	0.00	0.00	0.00
Total Revenue	6,352,844.02	4,821,814.00	5,276,510.16	5,032,621.22	5,279,081.00
Expenditures by Object					
Salaries	64,962.56	61,428.00	61,463.00	62,042.00	64,710.00
Contracted Services	11,613.45	13,912.23	7,101.91	7,692.96	10,000.00
Purchased Property Services	0.00	11,420.00	0.00	0.00	0.00
Other Purchased Services	10,735.41	7,145.92	13,374.43	95,653.53	101,200.00
Supplies	384,370.89	21,578.89	33,170.39	399,578.26	841,921.00
Equipment	5,895,326.78	5,261,899.69	4,739,753.96	4,090,428.85	4,261,250.00
Other	0.00	0.00	0.00	0.00	0.00

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
CAPITAL PROJECTS FUND					
Total Expenditures	6,367,009.09	5,377,384.73	4,854,863.69	4,655,395.60	5,279,081.00
Excess of Revenues over Expenditures	(14,165.07)	(555,570.73)	421,646.47	377,225.62	0.00
Beginning Fund Balance	5,193,546.00	5,179,380.93	4,623,810.20	5,045,456.67	5,422,682.29
Ending Fund Balance	5,179,380.93	4,623,810.20	5,045,456.67	5,422,682.29	5,422,682.29

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
FOOD SERVICE FUND					
REVENUES:					
Local Revenue:					
Sales to Students	650,482.95	684,363.06	701,803.42	673,142.69	713,531.00
Total Local Revenue	650,482.95	684,363.06	701,803.42	673,142.69	713,531.00
State Revenue:					
School Lunch	230,812.15	258,620.37	291,237.08	327,443.22	333,992.00
Total State Revenue	230,812.15	258,620.37	291,237.08	327,443.22	333,992.00
Federal Revenue:					
Lunch Reimbursements	904,065.00	887,158.00	959,295.00	1,051,312.38	1,103,878.00
Donated Commodities	0.00	125,132.81	125,375.00	235,000.00	235,000.00
Total Federal Revenue	904,065.00	1,012,290.81	1,084,670.00	1,286,312.38	1,338,878.00
Total Revenue	1,785,360.10	1,955,274.24	2,077,710.50	2,286,898.29	2,386,401.00
EXPENDITURES:					
Food Services					
Salaries	584,283.73	608,965.36	621,250.24	625,517.56	652,416.00
Total Salaries	584,283.73	608,965.36	621,250.24	625,517.56	652,416.00
Retirement Benefits	91,849.00	108,517.00	115,723.00	126,729.86	143,270.55
Social Security Benefits	44,698.00	46,586.00	47,526.00	47,852.09	49,909.82
Insurance Benefits	151,291.00	176,552.00	181,558.00	223,884.47	254,897.62
Total Benefits	287,838.00	331,655.00	344,807.00	398,466.42	448,078.00
Contracted Services	0.00	0.00	0.00	0.00	0.00
Purchased Property Services	6,032.93	8,552.66	19,709.00	8,169.27	8,750.00
Other Purchased Services	3,725.27	3,639.13	3,978.58	2,542.01	1,250.00
Non-Food Supplies	10,673.91	14,324.32	9,846.21	16,445.11	77,500.00
Food	866,330.61	938,244.76	1,041,716.44	1,108,104.80	1,191,957.00
Property	38,223.36	38,489.31	2,009.66	11,799.56	5,000.00
Other	6,031.90	670.96	1,218.63	1,319.91	1,450.00
Total Food Services Expenditures	1,803,139.71	1,944,541.50	2,044,535.76	2,172,364.64	2,386,401.00
Excess of Revenues over Expenditures	(17,779.61)	10,732.74	33,174.74	114,533.66	0.00
Beginning Fund Balance	50,493.00	32,713.39	43,446.13	64,833.87	179,367.53
Other Financing Sources (Uses)			(11,787.00)		
Ending Fund Balance	32,713.39	43,446.13	64,833.87	179,367.53	179,367.53

WASATCH COUNTY SCHOOL DISTRICT

2010 - 2014 Annual Financial Report Comparison

FY2014 Budget

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
OTHER GOVERNMENTAL/ENTERPRISE FUNDS					
REVENUES:					
Local Revenue:					
Earnings on Investments	682.00	1,278.00	1,024.00	1,250.00	1,250.00
Student Fees	5,842.00	3,913.00	(683.00)	7,250.00	7,250.00
Contributions/Donations	11,123.00	36,760.00	15,011.00	54,000.00	54,000.00
Total Revenue:	17,647.00	41,951.00	15,352.00	62,500.00	62,500.00
EXPENDITURES:					
Contracted Services	0.00	0.00	0.00	0.00	0.00
Other Purchased Services	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00
Other	11,123.00	36,760.00	15,011.00	62,500.00	62,500.00
Total Expenditures:	11,123.00	36,760.00	15,011.00	62,500.00	62,500.00
Excess of Revenues over Expenditures	6,524.00	5,191.00	341.00	0.00	0.00
Beginning Fund Balance	32,804.00	39,328.00	44,519.00	44,860.00	44,860.00
Other Financing Uses	0.00	0.00	0.00		
Ending Fund Balance	39,328.00	44,519.00	44,860.00	44,860.00	44,860.00

WASATCH COUNTY SCHOOL DISTRICT**2010 - 2014 Annual Financial Report Comparison****FY2014 Budget**

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended Budget	FY14 Budget
SUMMARY - ALL FUNDS					
REVENUES:					
Total Local	30,254,080.98	30,832,202.34	32,181,894.28	32,190,597.04	32,760,568.00
Total State	16,137,646.15	15,813,888.37	16,757,354.08	18,993,744.22	20,953,507.00
Total Federal	4,008,843.00	3,700,226.81	2,830,436.00	2,900,997.38	2,862,818.00
Total Revenue:	50,400,570.13	50,346,317.52	51,769,684.36	54,085,338.64	56,576,893.00
EXPENDITURES:					
Salaries	20,824,913.52	21,496,097.87	22,153,598.49	22,783,589.17	24,078,713.00
Employee Benefits	9,615,776.00	10,620,267.00	11,169,333.00	12,546,168.56	13,956,792.00
Contracted Services	621,431.34	1,234,331.56	1,118,066.60	1,120,854.87	948,662.00
Purchased Property Services	105,307.22	112,248.22	117,485.93	113,848.37	115,625.00
Other Purchased Services	389,581.86	809,275.99	526,979.12	490,278.04	587,375.00
Supplies	5,228,959.42	4,462,659.71	5,094,727.13	5,437,853.36	6,053,640.00
Property	6,688,179.79	6,022,788.52	5,464,209.80	4,252,627.34	4,536,788.00
Other	6,198,370.13	6,234,121.22	6,296,184.15	6,316,233.01	6,299,298.00
Total Expenditures:	49,672,519.28	50,991,790.09	51,940,584.22	53,061,452.70	56,576,893.00
Excess of Revenues over Expenditures	728,050.85	(645,472.57)	(170,899.86)	1,023,885.94	0.00
Beginning Fund Balance	13,433,037.00	14,161,087.85	13,458,553.28	13,277,218.42	14,301,104.36
Other Financing Uses	0.00	(57,062.00)	(10,435.00)	0.00	0.00
Ending Fund Balance	14,161,087.85	13,458,553.28	13,277,218.42	14,301,104.36	14,301,104.36