



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts and Charter Schools

**For Fiscal Year Ending
June 30, 2008**

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

32 Wasatch

Entity

Keith Johansen

10 June, 2008

Prepared by

Date _____

keith.johansen@wasatch.edu

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator: Keith Johnson

10 June, 2008

Date _____

Return the **Budget** report (paper copy)by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

2. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Return the **Actual** report by **October 1** to

1. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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32 Wasatch				
10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	9,021,761	9,827,707	-	12,486,824
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	4,300	2,000		2,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	33,914	35,000		35,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	408,232	250,000		475,000
1700 Student Activities				
1900 Other Revenues From Local Sources	62,502	124,281		65,348
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	9,530,709	10,238,988	-	13,064,172

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	5,945,697	6,739,601		6,263,861
3015	Necessary Existent Small Schools				
3020	Professional Staff	883,759	980,789		1,009,372
3025	Administrative Costs	116,016	120,672		123,696
Restricted Basic Programs					
3105	Special Education -- Add-On	1,217,830	1,291,942		1,352,229
3110	Special Education -- Self-Contained	180,927	230,086		218,731
3120	Extended Year Program -- Severely Disabled	8,296	8,662		9,155
3125	Special Education -- State Programs	51,382	47,540		57,927
3155	Applied Technology -- Add-On	700,820	760,978		745,231
3160	Applied Technology -- Set-Aside	22,715	27,355		25,644
3230	Class Size Reduction (State Funds)	638,910	728,801		789,223
TOTAL BASIC SCHOOL PROGRAM GENERATED		9,766,352	10,936,426	-	10,595,069
Other Minimum School Programs					
3211	Gifted and Talented	17,542	19,356		20,089
3212	Advanced Placement	7,085	4,621		7,511
3213	Concurrent Enrollment	287,902	319,954		96,644
3215	At-Risk -- Regular Program	47,860	51,408		55,271
3218	At-Risk -- Homeless and Minority	9,228			11,215
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	549,062	654,168		686,591
3260	Local Discretionary Block Grant	211,486	216,901		214,013
3270	Interventions for Student Success Block Grant	164,668	179,391		192,978
3405	Social Security and Retirement	2,689,200	2,957,897		3,051,807
3415	Pupil Transportation	788,482	866,066		831,773
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	184,696	209,517		252,351
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	24,390	29,268		84,485
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		14,747,953	16,444,973	-	16,099,797
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		14,747,953	16,444,973	-	16,099,797
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)				
3710	Driver Education (Behind-the-Wheel)	53,270	27,200		58,850
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	112,755	1,348,467		1,601,541
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		14,913,978	17,820,640	-	17,760,188

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State	291,027	411,242		428,182
4520 Programs for the Disabled (IDEA)	709,969	725,283		748,975
4530 Applied Technology Education	2,959			
4600 Other Restricted Federal Through State	74,120	61,791		
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)				
4810 Federal Forest Service (in Lieu of Tax)	53,414	53,500		53,500
TOTAL REVENUES FROM FEDERAL SOURCES	1,131,489	1,251,816	-	1,230,657
TOTAL REVENUES, 10 GENERAL FUND	25,576,176	29,311,444	-	32,055,017

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	10,476,708	12,046,790		13,662,418
132 Salaries - Substitute Teachers	3,984			
161 Salaries - Teacher Aides and Paraprofessionals	776,235	614,824		671,098
100 Salaries - All Other	39,893	51,390		42,574
Total Salaries (100)	11,296,820	12,713,004	-	14,376,090
210 Retirement	1,722,765	1,998,480		2,292,490
220 Social Security	864,207	972,543		1,108,568
240 Insurance (Health/Dental/Life)	2,694,749	3,085,582		3,364,835
200 Other Benefits				
Total Benefits (200)	5,281,721	6,056,605	-	6,765,893
300 Purchased Professional and Technical Services	278,381	322,200		403,615
400 Purchased Property Services				
500 Other Purchased Services	95,830	220,598		308,084
561 Tuition to Other School Districts Within the State	7,878	55,000		35,000
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	103,708	275,598	-	343,084
600 Supplies	630,052	954,732		967,378
641 Textbooks	28,016	160,000		172,565
Total Supplies (600)	658,068	1,114,732	-	1,139,943
700 Property (Instructional Equipment)	326,577	1,209,859		608,164
800 Other Objects	48,232	101,241		81,041
810 Dues and Fees				
Total Other Objects (800)	48,232	101,241	-	81,041
TOTAL INSTRUCTION (1000)	17,993,507	21,793,239	-	23,717,830
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	333,369	355,940		552,868
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical				
100 Salaries - All Other				
Total Salaries (100)	333,369	355,940	-	552,868
210 Retirement	52,406	55,954		87,463
220 Social Security	25,503	27,229		42,294
240 Insurance (Health/Dental/Life)	42,428	86,392		9,793
200 Other Benefits				
Total Benefits (200)	120,337	169,575	-	139,550
300 Purchased Professional and Technical Services	49,250	52,250		55,250
400 Purchased Property Services				
500 Other Purchased Services	6,023	15,600		21,600
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	6,023	15,600	-	21,600
600 Supplies	12,165	9,900		10,155
700 Property	1,936	36,612		40,525
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	523,080	639,877	-	819,948

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	219,250	294,471		288,103
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.	8,665			
100	Salaries - All Other				
	Total Salaries (100)	227,915	294,471	-	288,103
210	Retirement	34,757	46,291		45,578
220	Social Security	17,435	22,527		22,040
240	Insurance (Health/Dental/Life)	54,367	71,472		66,897
200	Other Benefits				
	Total Benefits (200)	106,559	140,290	-	134,515
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	-	-	-
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		334,474	434,761	-	422,618
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	127,920	137,500		141,006
115	Salaries - Supervisors and Directors	192,598	187,830		208,140
152	Salaries - Secretarial and Clerical	148,172	177,117		160,965
100	Salaries - All Other		-		
	Total Salaries (100)	468,690	502,447	-	510,111
210	Retirement	71,475	78,984		80,700
220	Social Security	35,855	38,437		39,023
240	Insurance (Health/Dental/Life)	111,802	126,378		118,448
200	Other Benefits				
	Total Benefits (200)	219,132	243,799	-	238,171
300	Purchased Professional and Technical Services	13,955	7,600		22,500
400	Purchased Property Services				
500	Other Purchased Services	26,140	88,846		43,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	26,140	88,846	-	43,000
600	Supplies	13,542	3,000		14,500
700	Property		-		
800	Other Objects	12,303	3,000		3,000
810	Dues and Fees	5,750	6,500		6,100
	Total Other Objects (800)	18,053	9,500	-	9,100
TOTAL DISTRICT ADMINISTRATION (2300)		759,512	855,192	-	837,382

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	813,368	853,743		909,446
152 Salaries - Secretarial and Clerical	363,606	315,985		336,454
100 Salaries - All Other				
Total Salaries (100)	1,176,974	1,169,728	-	1,245,900
210 Retirement	179,489	183,881		197,101
220 Social Security	90,039	89,484		95,311
240 Insurance (Health/Dental/Life)	280,755	283,909		289,299
200 Other Benefits				
Total Benefits (200)	550,283	557,274	-	581,711
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	20,551	17,500		42,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	20,551	17,500	-	42,500
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)	1,747,808	1,744,502	-	1,870,111
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	145,080	164,500		199,625
210 Retirement	22,125	25,860		31,581
220 Social Security	11,099	12,584		15,271
240 Insurance (Health/Dental/Life)	34,607	35,500		46,353
200 Other Benefits				
Total Benefits (200)	67,831	73,944	-	93,205
300 Purchased Professional and Technical Services	22,100	37,500		25,600
400 Purchased Property Services				
500 Other Purchased Services	54,199	56,500		53,090
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	54,199	56,500	-	53,090
600 Supplies		7,000		7,000
700 Property				
800 Other Objects		4,000		4,000
810 Dues and Fees				
Total Other Objects (800)	-	4,000	-	4,000
TOTAL CENTRAL (2500)	289,210	343,444	-	382,520
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	724,734	744,889		819,567
100 Salaries - All Other				
Total Salaries (100)	724,734	744,889	-	819,567
210 Retirement	110,522	117,097		129,655
220 Social Security	55,442	56,984		62,697
240 Insurance (Health/Dental/Life)	172,878	180,794		190,304
200 Other Benefits				
Total Benefits (200)	338,842	354,875	-	382,656
300 Purchased Professional and Technical Services				
400 Purchased Property Services	109,435	116,929		122,515
500 Other Purchased Services	80,436	50,867		97,800
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	80,436	50,867	-	97,800
600 Supplies	811,132	787,668		905,522
700 Property	5,021	-		
800 Other Objects	3,319	3,250		4,000
810 Dues and Fees				
Total Other Objects (800)	3,319	3,250	-	4,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,072,919	2,058,478	-	2,332,060

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	11,895	13,325		13,965
171	Salaries - Supervisors	61,031	64,342		69,374
172	Salaries - Bus Drivers	320,576	341,394		362,570
173	Salaries - Mechanics and Other Garage Employees	79,355	84,513		87,428
174	Salaries - Other (Trainers, etc.)	99,230	104,836		111,250
	Total Salaries (100)	572,087	608,410	-	644,587
210	Retirement	99,801	100,936		106,937
220	Social Security	43,764	46,543		49,311
240	Insurance (Health / Accident / Life)	140,869	155,308		161,520
200	Other Benefits				
	Total Benefits (200)	284,434	302,787	-	317,768
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	14,975	45,000		32,500
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	4,200	4,500		4,575
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	19,175	49,500	-	37,075
624	Motor Fuel	126,070	133,504		198,000
625	Natural Gas	7,898	8,750		11,250
626	Electricity	7,898	8,750		11,250
600	Other Supplies	79,849	100,000		88,500
	Total Supplies (600)	221,715	251,004	-	309,000
730	Equipment		15,000		
732	School Buses	193,338	196,500		342,868
	Total Property (700)	193,338	211,500	-	342,868
890	Miscellaneous Expenditures				
891	Training	5,659	5,500		8,750
	Total Other Objects (800)	5,659	5,500	-	8,750
TOTAL STUDENT TRANSPORTATION (2700)		1,296,408	1,428,701	-	1,660,048

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services		750		
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects		12,500		12,500
810 Dues and Fees				
Total Other Objects (800)	-	12,500	-	12,500
TOTAL OTHER SUPPORT (2900)	-	13,250	-	12,500
TOTAL SUPPORT SERVICES (2000)	7,023,411	7,518,205	-	8,337,187
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	25,016,918	29,311,444	-	32,055,017

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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32 Wasatch 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	9,530,709	10,238,988	-	13,064,172
3000 Total State	14,913,978	17,820,640	-	17,760,188
4000 Total Federal	1,131,489	1,251,816	-	1,230,657
TOTAL REVENUES	25,576,176	29,311,444	-	32,055,017
EXPENDITURES BY OBJECT				
100 Salaries	14,945,669	16,553,389	-	18,636,851
200 Employee Benefits	6,969,139	7,899,149	-	8,653,469
300 Purchased Professional and Technical Services	363,686	420,300	-	506,965
400 Purchased Property Services	109,435	116,929	-	122,515
500 Other Purchased Services	310,232	554,411	-	638,149
600 Supplies	1,716,622	2,173,304	-	2,386,120
700 Property	526,872	1,457,971	-	991,557
800 Other Objects	75,263	135,991	-	119,391
TOTAL EXPENDITURES	25,016,918	29,311,444	-	32,055,017
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	559,258	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	559,258	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	1,885,067	2,444,325		2,444,325
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	2,444,325	2,444,325	-	2,444,325

Explanation (5900 and Adjustment to Beginning Fund Balance)

32 Wasatch 21 STUDENT ACTIVITY FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments	18,750		18,750
1740	Student Fees	139,500		139,500
1750	School Vending	3,750		3,750
1800	Community Services Activities			
1900	Other Revenues From Local Sources			
1940	Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES		-	162,000	-
3000 REVENUES FROM STATE SOURCES				
3851	Teacher Supply			
3520	School Trust Land			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES		-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES		-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		-	162,000	-

EXPENDITURES

1000 INSTRUCTIONAL				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services	32,500		32,500
400	Purchased Property Services	22,450		22,450
500	Other Purchased Services	107,050		107,050
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
TOTAL OTHER SERVICES (1000)		-	162,000	-
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-

32 Wasatch				
21 STUDENT ACTIVITY FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	-	162,000	-	162,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	-	162,000	-	162,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	162,000	-	162,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	32,500	-	32,500
400 Purchased Property Services	-	22,450	-	22,450
500 Other Purchased Services	-	107,050	-	107,050
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	162,000	-	162,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL FUND BALANCES	193,363	-
TOTAL LIABILITIES AND FUND BALANCES	893,195	-

32 Wasatch				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	513,279	699,417	-	898,201
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents		3,980		
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities	6,906	15,000		10,000
1900 Other Revenues From Local Sources	12,731			
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	532,916	718,397	-	908,201
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	264,790	283,057		305,623
3209 Adult High School	66,456	67,227		75,970
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	331,246	350,284	-	381,593
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	33,910	33,922		34,553
4580 Adult Education				31,684
4900 Other Revenues From Federal Sources	25,000			
TOTAL REVENUES FROM FEDERAL SOURCES	58,910	33,922	-	66,237
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	923,072	1,102,603	-	1,356,031

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32 Wasatch				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	517,879	630,300		725,683
210 Retirement	12,347	49,237		76,515
220 Social Security	39,617	48,218		55,515
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	51,964	97,455	-	132,030
300 Purchased Professional and Technical Services	9,000			47,553
400 Purchased Property Services				
500 Other Purchased Services	2,015			500
600 Supplies	11,958	6,662		5,000
700 Property		50,000		100,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	592,816	784,417	-	1,010,766
3300 COMMUNITY SERVICES				
100 Salaries	97,118	131,666		136,891
210 Retirement	12,407	8,948		12,969
220 Social Security	7,430	10,072		10,472
240 Insurance (Health/Dental/Life)	15,500	16,500		22,250
200 Other Benefits				
Total Benefits (200)	35,337	35,520	-	45,691
300 Purchased Professional and Technical Services				
400 Purchased Property Services	2,257	2,500		2,500
500 Other Purchased Services	959	1,000		500
600 Supplies	131,691	132,500		149,683
700 Property		15,000		10,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	267,362	318,186	-	345,265
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	860,178	1,102,603	-	1,356,031

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

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32 Wasatch				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000	Total Local	532,916	718,397	-
3000	Total State	331,246	350,284	-
4000	Total Federal	58,910	33,922	-
TOTAL REVENUES		923,072	1,102,603	-
EXPENDITURES BY OBJECT				
100	Salaries	614,997	761,966	-
200	Employee Benefits	87,301	132,975	-
300	Purchased Professional and Technical Services	9,000	-	-
400	Purchased Property Services	2,257	2,500	-
500	Other Purchased Services	2,974	1,000	-
600	Supplies	143,649	139,162	-
700	Property	-	65,000	-
800	Other Objects	-	-	-
TOTAL EXPENDITURES		860,178	1,102,603	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		62,894	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-
NET CHANGE IN FUND BALANCE		62,894	-	-
FUND BALANCE - BEGINNING (From Prior Year)		130,469	193,363	193,363
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING		193,363	193,363	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

32 Wasatch				
31 DEBT SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,736,888	5,708,350	-	5,883,191
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	3,736,888	5,708,350	-	5,883,191
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,736,888	5,708,350	-	5,883,191

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	777,779	2,984,085		3,260,691
840 Redemption of Principal	2,300,000	2,721,765		2,620,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	2,500	2,500		2,500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	3,080,279	5,708,350	0	5,883,191

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)		-		
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	3,736,888	5,708,350	-	5,883,191
3000 Total State	-	-	-	-
TOTAL REVENUES	3,736,888	5,708,350	-	5,883,191
EXPENDITURES BY OBJECT				
800 Other Objects	3,080,279	5,708,350	-	5,883,191
TOTAL EXPENDITURES	3,080,279	5,708,350	-	5,883,191
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	656,609	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	656,609	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	1,982,153	2,638,762		2,638,762
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,638,762	2,638,762	-	2,638,762

Explanation (5900 and Adjustment to Beginning Fund Balance)

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TOTAL LIABILITIES AND FUND BALANCES	44,556,419		-	
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32 Wasatch				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

<u>1000 REVENUES FROM LOCAL SOURCES</u>				
1100 Property Taxes	3,834,655	4,220,413	0	5,673,370
1500 Earnings on Investments	926,163	987,500		600,000
1900 Other Revenues From Local Sources	3,325	45,000		98,000
TOTAL REVENUES, LOCAL SOURCES	4,764,143	5,252,913	0	6,371,370
<u>3000 REVENUES FROM STATE SOURCES</u>				
3000 Other State Revenues				
3650 Capital Outlay Foundation	203,015	203,015		50,000
TOTAL REVENUES, STATE SOURCES	203,015	203,015	0	50,000
<u>4000 REVENUES FROM FEDERAL SOURCES</u>				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	4,967,158	5,455,928	0	6,421,370

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32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	411,971	596,147		614,466
210 Retirement	90,079	93,714		97,209
220 Social Security	38,171	45,605		47,007
240 Insurance (Health/Dental/Life)		4,683		6,641
200 Other Benefits				
Total Benefits	128,250	144,002	0	150,857
300 Purchased Professional and Technical Services				2,500
400 Purchased Property Services				
500 Other Purchased Services		7,500		10,000
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	540,221	747,649	0	777,823
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	75,165	86,132		110,523
641 Textbooks	122,478	166,474		170,636
Total Supplies (600)	197,643	252,606	0	281,159
730 Equipment	951,787	627,500		652,783
TOTAL INSTRUCTION (1000)	1,149,430	880,106	0	933,942
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment		10,000		10,000
TOTAL SUPPORTING SERVICES (2000)	0	10,000	0	10,000
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	48,283			
730 Equipment	27,304	57,500		57,500
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	75,587	57,500	0	57,500
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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32 Wasatch		ACTUAL	FINAL	ACTUAL	ORIGINAL
32 CAPITAL PROJECTS FUND		FY 2007	BUDGET	FY 2008	BUDGET
			FY 2008		FY 2009
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal		0		
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		1,225,017	947,606	0	1,001,442
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	127,086	65,000		65,000
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services	12,150	25,000		20,000
400	Purchased Property Services		2,500		2,500
460	Construction and Remodeling	473,952			
	Total Property (400)	473,952	2,500	0	2,500
500	Other Purchased Services	3,621			
600	Supplies - New Buildings				
641	Textbooks - New Buildings	199,483			
644	Library Books-New Libraries				
	Total Supplies (600)	199,483	0	0	0
710	Land and Improvements	4,257,146			
720	Buildings	4,452,836	56,305,673		37,290,440
731	Machinery				
732	School Buses				
733	Furniture and Fixtures	354,129			
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	9,064,111	56,305,673	0	37,290,440
800	Other Objects				
830	Interest	40,908	40,000		
840	Redemption of Principal	638,570	335,000		
	Total Other Objects (800)	679,478	375,000	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		10,559,881	56,773,173	0	37,377,940
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		12,325,119	58,468,428	0	39,157,205

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32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	45,000,000	14,500,000		
5120 Premium or Discount on the Issuance of Bonds	263,000	290,000		
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				4,000,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				28,735,835
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	45,263,000	14,790,000	-	32,735,835

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	4,764,143	5,252,913	-	6,371,370
3000 Total State	203,015	203,015	-	50,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	4,967,158	5,455,928	-	6,421,370
EXPENDITURES BY OBJECT				
100 Salaries	539,057	661,147	-	679,466
200 Employee Benefits	128,250	144,002	-	150,857
300 Purchased Professional and Technical Services	12,150	25,000	-	22,500
400 Purchased Property Services	473,952	2,500	-	2,500
500 Other Purchased Services	3,621	7,500	-	10,000
600 Supplies	445,409	252,606	-	281,159
700 Property	10,043,202	57,000,673	-	38,010,723
800 Other Objects	679,478	375,000	-	-
TOTAL EXPENDITURES	12,325,119	58,468,428	-	39,157,205
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,357,961)	(53,012,500)	-	(32,735,835)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	45,263,000	14,790,000	-	32,735,835
NET CHANGE IN FUND BALANCE	37,905,039	(38,222,500)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	1,121,027	39,026,066		803,566
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	39,026,066	803,566	-	803,566

Explanation (5900 and Adjustment to Beginning Fund Balance)

TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

32 Wasatch				
40 BUILDING RESERVE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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32 Wasatch				
49 or 51 FOOD SERVICE FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008
				ORIGINAL BUDGET FY 2009
1620	Sales to Adults			
1690	Other Revenues From Local Sources			
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds			
TOTAL REVENUES, LOCAL SOURCES		564,025	627,418	0
3000 REVENUES FROM STATE SOURCES				
3700	Miscellaneous State Revenues			
3770	School Lunch	179,518	173,558	204,055
TOTAL REVENUES, STATE SOURCES		179,518	173,558	0
4000 REVENUES FROM FEDERAL SOURCES				
4571	Lunch Reimbursement			
4572	Lunch Reimbursement (Free and Reduced Meals)	589,855	536,576	570,090
4573	Special Milk Reimbursement			
4574	Breakfast Reimbursement			
4575	Child and Adult Care Food Program			
4578	NET (Nutritional Education and Training Program)			
4579	Other Child Nutrition Program Revenue			
4970	Donated Commodities			
TOTAL REVENUES, FEDERAL SOURCES		589,855	536,576	0
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		1,333,398	1,337,552	0
				1,461,825

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100	Salaries	484,832	511,426	539,032
210	Retirement	84,118	39,124	89,425
220	Social Security	37,090	74,318	41,236
240	Insurance (Health/Dental/Life)	117,297	97,170	101,057
200	Other Benefits			
Total Benefits (200)		238,505	210,612	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services	8,018	8,628	7,500
500	Other Purchased Services	5,592	1,785	2,250
600	Non-Food Supplies	10,679	51,642	57,825
630	Food	606,521	538,992	612,500
Total Supplies (600)		617,200	590,634	0
700	Property	22,247		
780	Depreciation - Enterprise Funds		10,000	6,500
Total Property (700)		22,247	10,000	0
800	Other Objects	4,801	4,467	4,500
810	Dues and Fees			
Total Other Objects (800)		4,801	4,467	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		1,381,195	1,337,552	0
				1,461,825

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200	Transfers In from Other Funds			
5210	Transfers Out to Other Funds			
5900	Other Financing Sources (Uses) (Add Explanation)			
6000 OTHER ITEMS				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-

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32 Wasatch				
49 or 51 FOOD SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	564,025	627,418	-	687,680
3000 Total State	179,518	173,558	-	204,055
4000 Total Federal	589,855	536,576	-	570,090
TOTAL REVENUES	1,333,398	1,337,552	-	1,461,825
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	484,832	511,426	-	539,032
200 Employee Benefits	238,505	210,612	-	231,718
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	8,018	8,628	-	7,500
500 Other Purchased Services	5,592	1,785	-	2,250
600 Supplies	617,200	590,634	-	670,325
700 Property	22,247	10,000	-	6,500
800 Other Objects	4,801	4,467	-	4,500
TOTAL EXPENSES/EXPENDITURES	1,381,195	1,337,552	-	1,461,825
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(47,797)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(47,797)	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	153,689	105,892		105,892
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	105,892	105,892	-	105,892

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
8100 ASSETS				
8110	Cash in Banks and On Hand	76,159		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		76,159		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	4,100		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		4,100		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	72,059		-
TOTAL NET ASSETS / FUND BALANCES		72,059		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		76,159		-

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32 Wasatch				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	20,404			
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	20,404	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	20,404	0	0	0

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32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies	992		
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects	14,532		
810	Dues and Fees			
	Total Other Objects (800)	14,532	0	0
	TOTAL INSTRUCTION (1000)	15,524	0	0
2000 SUPPORT SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL SUPPORT SERVICES (2000)	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0
	TOTAL EXPENDITURES, OTHER FUNDS	15,524	0	0

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32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	20,404	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	20,404	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	992	-	-	-
700 Property	-	-	-	-
800 Other Objects	14,532	-	-	-
TOTAL EXPENSES / EXPENDITURES	15,524	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	4,880	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	4,880	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	67,179	72,059		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	72,059	72,059	-	-

ExplanationI (5900 and Adjustment to Beginning Fund Balance)	

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32 Wasatch SUMMARY - ALL FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
REVENUES BY SOURCE				
1000 Total Local	19,149,085	22,708,066	-	27,076,614
3000 Total State	15,627,757	18,547,497	-	18,395,836
4000 Total Federal	1,780,254	1,822,314	-	1,866,984
TOTAL REVENUES	36,557,096	43,077,877	-	47,339,434
EXPENDITURES BY OBJECT				
100 Salaries	16,584,555	18,487,928	-	20,717,923
200 Employee Benefits	7,423,195	8,386,738	-	9,213,765
300 Purchased Professional and Technical Services	384,836	477,800	-	609,518
400 Purchased Property Services	593,662	153,007	-	157,465
500 Other Purchased Services	322,419	671,746	-	758,449
600 Supplies	2,923,872	3,155,706	-	3,492,287
700 Property	10,592,321	58,533,644	-	39,118,780
800 Other Objects	3,854,353	6,223,808	-	6,007,082
TOTAL EXPENDITURES	42,679,213	96,090,377	-	80,075,269
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,122,117)	(53,012,500)	-	(32,735,835)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	45,263,000	14,790,000	-	32,735,835
NET CHANGE IN FUND BALANCE	39,140,883	(38,222,500)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	5,339,584	44,480,467	-	6,185,908
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	44,480,467	6,257,967	-	6,185,908

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32 Wasatch

Detail Schedule of Property Tax	2006-2007		2007-2008			2008-2009	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001515	4,114,379	.001474	4,405,731		.001250	5,206,268
Voted Leeway (53A-17a-133)	.001144	3,106,831	.001144	3,419,372		.001032	4,596,555
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	1,086,305	.000400	1,195,585		.000361	1,607,187
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000253	687,088	.000253	756,207		.000228	1,016,545
Tort Liability (63-30-27)	.000010	27,158	.000017	50,812		.000014	60,269
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Board Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003322	9,021,761	.003288	9,827,707	0	.002885	12,486,824

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000189	513,279	.000234	699,417		.000190	898,201
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000189	513,279	.000234	699,417	0	.000190	898,201

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001376	3,736,888	.001575	5,708,350		.001383	5,883,191
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001376	3,736,888	.001575	5,708,350	0	.001383	5,883,191

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)							
10% of Basic (53A-17a-145)	.000720	1,955,348	.000720	2,152,052		.000529	2,354,529
Voted Capital (53A-16-110)	.000692	1,879,307	.000692	2,068,361		.000745	3,318,841
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001412	3,834,655	.001412	4,220,413	0	.001274	5,673,370

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006299	17,106,583	.006509	20,455,887	0	.005732	24,941,586
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