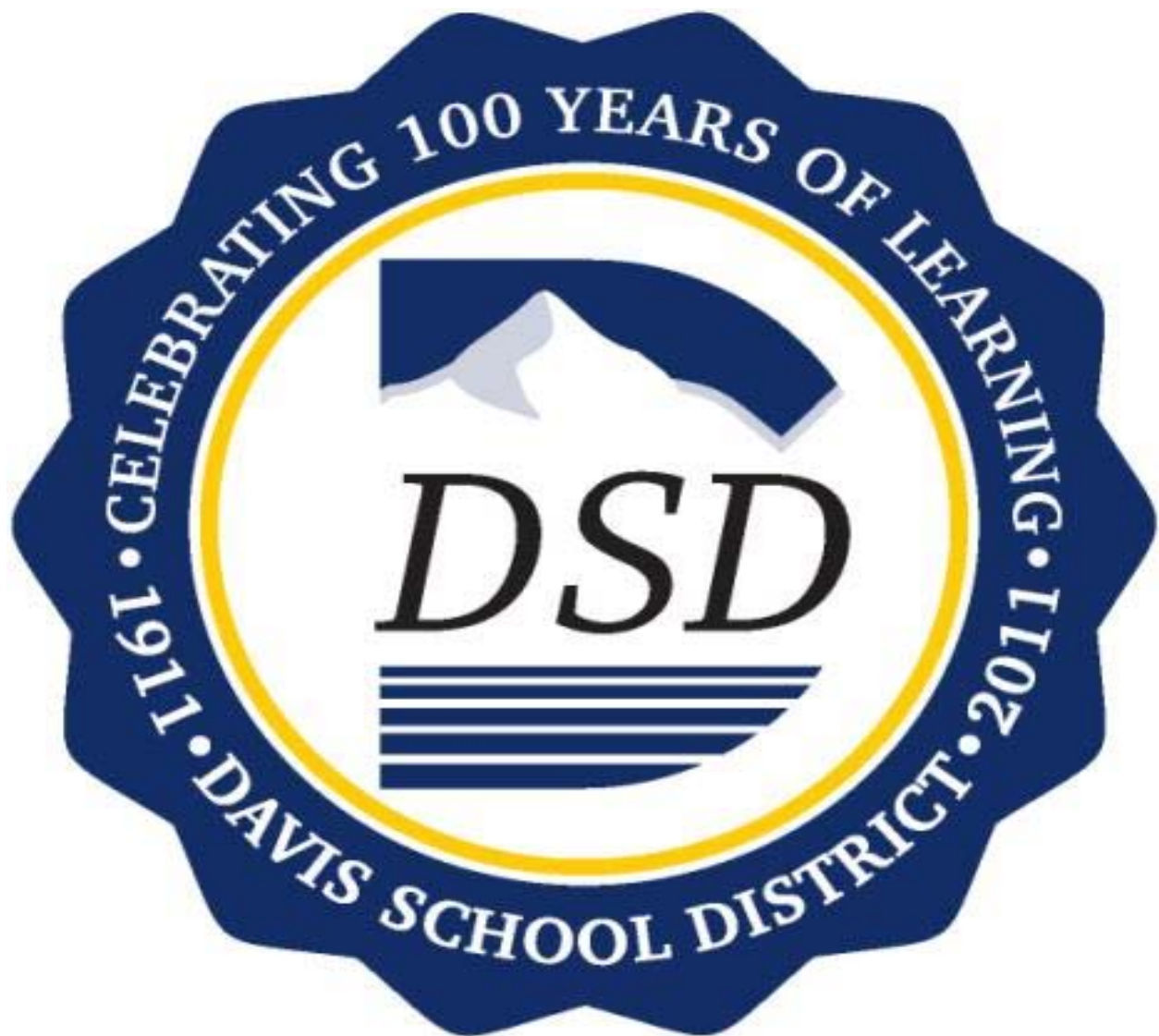


Davis School District
Davis County, Utah

Annual Budget Report

For the Fiscal year Ending June 30, 2013



Davis School District
45 East State Street
Farmington, Utah 84025
(801) 402 - 5261

ANNUAL BUDGET REPORT

This report includes the:
ANNUAL BUDGET
For the Fiscal Year Ending
June 30, 2013

and the
FINAL LEGAL BUDGET
For the Fiscal Year Ended
June 30, 2012

Dr. W. Bryan Bowles, Superintendent of Schools
Craig Carter, Business Administrator
Tim Leffel, Finance Director

*This report was prepared by
Steven C. Snow, Budget Director*

VISION

Davis School District provides an environment where
LEARNING COMES FIRST!

Students: MASTER essential learning skills,
DEMONSTRATE civic responsibility,
PREPARE for post-secondary education and careers, and
ENGAGE in positive personal development.

Parents are INVESTED in their student's education.

Employees RECOGNIZE the value of their individual contributions and
COMMIT to excellence.

The community SUPPORTS the educational process.

Our efforts are guided by the following values and beliefs :

STUDENTS:

- have a shared responsibility for their own learning;
- have individual learning styles, needs, and gifts; education is most successful when these attributes are respected and utilized;
- must be prepared to embrace new opportunities and challenges in order to successfully transition from school to post secondary education and/or careers;
- school readiness is a critical component of school success.

PARENTS:

- are a student's first teacher;
- have a shared responsibility for their student's learning;
- must be empowered by schools to prepare for and support their student's learning;
- have the right to be involved and informed about school policies and their student's progress.

EMPLOYEES:

- Every employee is an educator and has shared responsibility for student learning;
- Effective classroom teachers are critical and assume primary responsibility for student learning;
- Effective leadership is key to student learning;
- Collaboration is fundamental to successful outcomes;
- Advancing the capabilities of all employees is essential to an excellent educational system.

COMMUNITY:

- Learning is best served when collaboration occurs among students, parents, school and district personnel, and communities;
- Communities benefit from a strong public education system;
- Well managed physical facilities are a community asset and must be specifically designed, constructed, and maintained to advance learning.

EDUCATION SYSTEM:

- Education enhances the quality of life and is the foundation for a strong and free society;
- Education is a dynamic process improved through a continuous cycle of assessment, reflection, and modification;
- Educational resources must be managed effectively, transparently, and equitably;
- High standards and expectations must be maintained through a system of accountability.

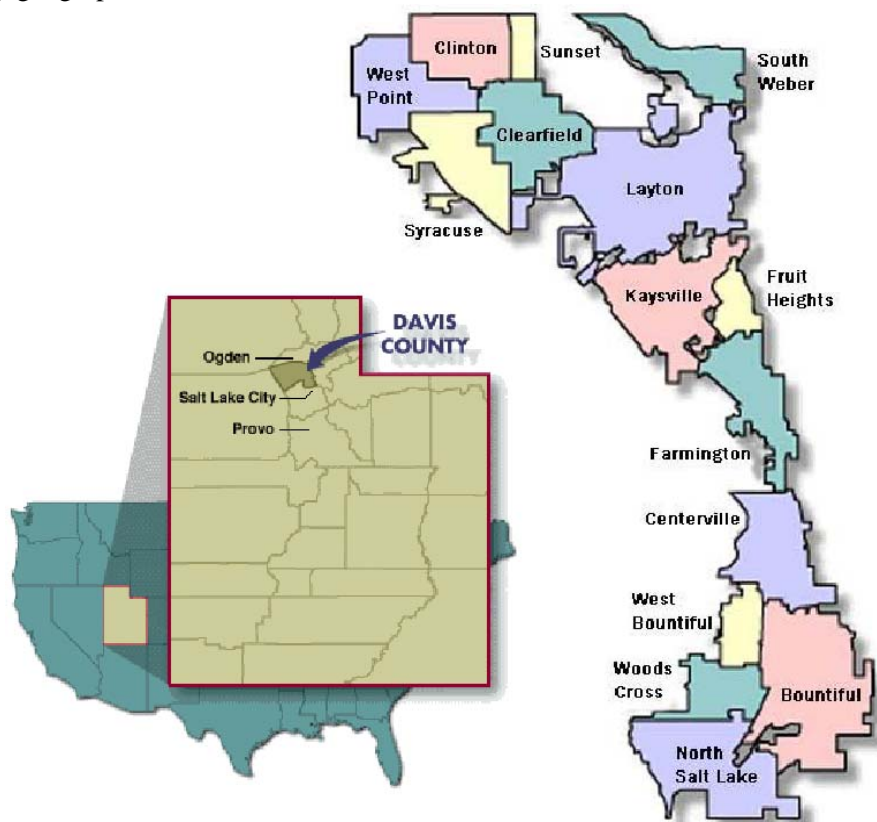
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INTRODUCTION TO THE DAVIS SCHOOL DISTRICT

The Davis School District was established in 1911 and shares common boundaries with Davis County. Davis County is located just east of the Great Salt Lake, and the southern boundary of the county adjoins the northern boundary of Salt Lake County. Davis County comprises an area of 268 square miles and has 306,479 residents. This reflects a population growth of 62,479 or 25.6% in the past ten years. Accompanying this growth has been a diversification of population and a new prosperity. Davis County now enjoys a wide mix of people representing many ethnic, cultural, and religious backgrounds. The county has moved from its traditional agricultural dependency to an interlocking network of suburban communities within close proximity to downtown Salt Lake City. Its citizens today are part of an economic and social pattern that reaches far beyond the county's tiny geographical limits.

Even though Davis County is Utah's smallest county in land area, the Davis School District's enrollment is the second largest of any school district in the state. Enrollment growth and funding cuts are the most concerning issues confronted by the Board of Education. Part of the five year plan to deal with the growth in the District includes the reconstruction of Wasatch Elementary in Clearfield, the construction of a new special education facility in Farmington as well as three additional elementary schools in various locations throughout Davis County. The District presently operates 59 elementary schools, 16 junior high schools, eight high schools and five special purpose schools. During the past school year, a new junior high school was opened (#16 – Centennial Junior High in west Kaysville). See page 33 for a complete list of major capital projects currently scheduled within the District.



The District currently employs 5,968.6 full-time equivalent positions compared to last year's total of 5,903.7. As such, the District remains the second largest employer in Davis County.

The determination of policies for the management of the District is the responsibility of the Board of Education. The School Board members are elected by the registered voters living within the seven representative precincts (one member per precinct). Board members serve four year terms, which are staggered to provide continuity.

The Superintendent of Schools and the Business Administrator are appointed by the Board and are responsible for the actual administration of the District and all of its schools and departments. The powers and duties of the Superintendent are prescribed by the Board of Education. The Superintendent and the Business Administrator are appointed by the Board for a two year term.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

BUDGET SUMMARY

This report contains the budget for the fiscal year ending June 30, 2013 as well as the final legal budget for the fiscal year ending June 30, 2012. Included for comparison purposes are the actual revenues and expenditures for the fiscal years ended June 30, 2011 and June 30, 2010. The accounts of the District are organized on the basis of funds and account groups. Each fund is considered a separate accounting entity and each has a separate, self-balancing set of accounts. The report includes all Governmental, Proprietary and Fiduciary Fund types for which the Davis School Board of Education has legal responsibility to adopt budgets. The following summary schedule compares the budgeted expenditures for the year ending June 30, 2013 to the Final Legal Budget for the year ending June 30, 2012:

FUND	2011-2012 Final Legal Budget	2012-2013 Annual Budget	Change	% Change
GOVERNMENTAL FUNDS:				
GENERAL FUND	\$392,790,451	\$399,287,797	\$6,497,346	1.65%
STUDENT ACTIVITIES FUND	13,986,800	14,126,800	140,000	1.00%
CAPITAL OUTLAY FUND	77,029,455	36,525,125	-40,504,330	-52.58%
DEBT SERVICE FUND	46,739,694	39,526,799	-7,212,895	-15.43%
FOOD SERVICE FUND	24,058,300	24,298,900	240,600	1.00%
Subtotal-Governmental Funds	554,604,700	513,765,421	-40,839,279	-7.36%
PROPRIETARY FUNDS:				
P.A.R.C. FUND	8,093,200	8,207,600	114,400	1.41%
WAREHOUSE FUND	1,162,200	1,162,200	0	0.00%
Subtotal-Proprietary Funds	9,255,400	9,369,800	114,400	1.24%
FIDUCIARY FUNDS:				
P.A.R.C. FOUNDATION FUND	576,700	576,700	0	0.00%
DAVIS FOUNDATION FUND	1,132,500	1,132,500	0	0.00%
MULTI-DISTRICT FUND	3,410,114	1,010,000	-2,400,114	-70.38%
Subtotal-Fiduciary Funds	5,119,314	2,719,200	-2,400,114	-46.88%
GRAND TOTAL ALL FUNDS	\$568,979,414	\$525,854,421	-\$43,124,993	-7.58%

There are six sources of revenue available to the District. The following schedule displays the total of these revenues for all funds combined:

REVENUE SOURCE	2011-2012 Final Legal Budget	2012-2013 Annual Budget	Change	% Change
TAX REVENUE	\$139,000,000	\$137,415,200	-\$1,584,800	-1.14%
OTHER LOCAL REVENUE	42,716,600	43,141,500	424,900	0.99%
STATE REVENUE	278,578,962	281,964,267	3,385,305	1.22%
FEDERAL REVENUE	43,214,768	42,947,255	-267,513	-0.62%
PROCEEDS FROM BOND SALES	35,000,000	20,000,000	-15,000,000	-42.86%
OTHER REVENUE SOURCES	30,469,084	386,199	-30,082,885	-98.73%
TOTAL REVENUE SOURCES	\$568,979,414	\$525,854,421	-\$43,124,993	-7.58%

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

BUDGET HIGHLIGHTS

The 2012 State Legislature began their session expecting to have enough revenue to fund a 1% increase to the WPU. Even with that amount of new funding, the District planned for the following challenges in revenues and expenditures:

Challenges - Cost Increases:

The following cost increases were also part of the challenge:

1-	Incremental pay table step increases for current employees	\$3,033,499
2-	The retirement contribution rate increased by another 1.9%	2,642,776
3-	The cost of hiring 29 teachers for 800 new students coming into the District	2,201,100
4-	Health and dental insurance premiums cost increase (employer share only)	992,791
5-	Salary table adjustments (includes associated benefit costs)	415,402
6-	Pay table lane changes for employees improving their education	400,000
7-	Cost of two new secondary counselors for schools to keep accreditation	162,408
Total Challenges for FY2013 budget		<u>\$9,847,976</u>

Solutions - Budget Cuts:

1-	Savings due to retirement turnover and hiring lower costing new employees	\$500,000
2-	Eliminate clerical preparation time in elementary schools	305,000
3-	Eliminate unfunded kindergarten bus routes	240,800
4-	Savings on a contract with Century Link phone utility	200,000
5-	Transfer two elementary counselors to secondary positions	162,408
6-	Initiate the "Core Hours" program to save on energy costs by closing schools early	150,000
7-	Eliminate departmental positions through attrition	83,600
8-	Initiate the "Core Hours" program to save on overtime pay through less call outs	75,000
		<u>\$1,716,808</u>

Solutions - Revenue Increases:

1-	Growth funding from the State WPU (assuming 800 new students)	\$2,885,202
2-	Shift property tax rate from the Capital Fund to the General Fund	2,000,000
3-	Increase in the WPU amount	1,915,670
4-	Board & Voted Leeway growth and rate change	1,020,296
5-	Available WPU funding from FY12 growth	250,000
6-	Flexible WPU Increase	60,000
Total revenue increases		<u>\$8,131,168</u>
Total Solutions for FY2013 budget		<u>\$9,847,976</u>

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

BUDGET HIGHLIGHTS (continued)

Highlighted changes in the FY2013 budget

Basic Funding Formula Changes

The basic state funding formula for public education is a predetermined amount per student enrolled in districts called the Weighted Pupil Unit (or WPU). For FY2013, the legislature raised the WPU amount from \$2,816 to \$2,842. The District received an increase in total Regular School WPU dollars of \$1,731,660.

Salary and benefit changes for employees

There was no cost of living adjustment negotiated for District employees for FY2013, nor has there been since FY2009. However, incremental step raises and lane changes were funded for FY2013 as well as additional adjustments to the dead zones in the current pay tables. The premium for health insurance is budgeted to increase by 1.95% with no increase to the percentage of the total premium paid by the employee. Dental Insurance costs increased by 8%.

State Retirement System

The 2010 State Legislature made colossal changes to the benefits offered by the Utah State Retirement System in Senate Bills 43 and 63. These changes were to help the entire system remain solvent in the face of significant funding shortages and increasing benefit outlays. The following schedule displays the rate increase and the impact on the District's operating budget since these increases were not funded by the state:

Fiscal Year	Total Contribution Rate	Increase in Rate	% Increase in total rate	Additional annual dollar cost to District
FY2010	0.1572	0.0000	0.00%	\$0
FY2011	0.1782	0.0210	13.36%	\$5,100,000
FY2012	0.1836	0.0054	3.03%	\$1,200,000
FY2013	0.2026	0.0190	10.35%	\$2,642,776

Debt Service

In the FY2013 Budget, for the first time the District's Capital Outlay Levy is being utilized to help pay the District's debt service obligations. Due to the promise made to taxpayers when the 2009 Bond was authorized, the District has not increased the Debt Service Levy above the .002571 amount. With the decrease in taxable assessed valuation in Davis County, this rate no longer generates enough tax proceeds to pay the principal and interest payments due on bonds issued by the District. The District has decelerated the pace at which it will issue bonds on the 2009 authorization, but the capital outlay infusion of \$7,690,787 is still necessary to make payment on existing debt. The District's capital program is sufficient to fund these needs in the short term.

BUDGET DEVELOPMENT PROCESS

The District operates within the budget requirements for school districts as specified by State law and as interpreted by the Utah State Superintendent of Public Instruction. A balanced budget is required by state law, which is defined that the total budgeted expenditures of a given fund may not exceed the revenues expected to be received for the fiscal year, plus the fund balance from previous years. Fund Balance is defined as the difference between assets and liabilities in a governmental fund. The following is a description of the normal procedure followed when adopting a budget for a new fiscal year:

- 1 - The Superintendent requests that departmental goals be developed prioritizing any items needing additional or new funding consistent with the District strategic plan and Board of Education priorities.
- 2 - Once these goals are accumulated, the budget committee (comprised of the Superintendency, other District administrators, school principals and employee association representatives) determines which projects could be funded or in which areas cuts could be made to balance expenditures and revenues in the coming fiscal year.
- 3 - For the new fiscal year (beginning July 1), the Business Administrator prepares a proposed budget for all funds, which is then presented to the Board of Education by the Superintendent on or before June 1.
- 4 - After a public hearing has been held, the Board of Education by resolution, legally adopts a budget prior to June 22 as required by state law. If the tax rate in the proposed budget exceeded the 'Certified Tax Rate,' this adoption would only be for the Final Legal Budget for the fiscal year ended June 30, 2012, and a Tentative Budget For the Fiscal Year Ending June 30, 2013. If a truth in taxation hearing was required to be held for the proposed budget For the Fiscal Year Ending June 30, 2013, it would be scheduled for August 11, 2011 and the proposed budget For the Fiscal Year Ending June 30, 2013 would be adopted that same day by the Board of Education.
- 5 - Once adopted, the budget can be amended to any extent by subsequent Board action. Reductions in appropriations at the overall fund level can be approved by the Board upon recommendation of the Superintendent, however increased appropriations at the overall fund level require a public hearing prior to amending the budget.
- 6 - Any adjustments in estimated revenue and revisions of appropriations due to operational changes in categorical program funding may be approved by District management with subsequent ratification by the Board. Such adjustments are integrated into the amended budget approved by the Board.
- 7 - A final legal budget (the original budget plus any subsequent adjustments as previously mentioned) is approved by the Board of Education prior to the end of the fiscal year.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

BUDGET CALENDAR FY2013

FEB	1	Budget requests due from Departments and School Budget Committee.
FEB	14	Meet with Board of Education to get general budget direction.
<hr/>		
MAR	1	Inform the County of date (Aug 14th) for Truth in Taxation Public Hearing if one is required.
MAR	7	Superintendent's Executive Staff Meeting - Review Program Goals and budget proposals.
MAR	27	State to provide funding estimates to School Districts during Spring Workshop.
<hr/>		
APR	4	Superintendent's Executive Staff Meeting - Review Legislative budget package and determine tax rates to be recommended to the Board of Education.
APR	18	Superintendent's Executive Staff Meeting - Review Program requests and finalize estimates. Review negotiations' proposals.
APR	25	Superintendency to make budget refinements.
<hr/>		
MAY	1	Schools may begin to order against the estimated budget for the next school year budget.
MAY	1	Receive recommendations from the Budget Committee on budget proposals.
MAY	1	Make further budget refinements and arrange with newspapers to have notice of Budget Hearing.
MAY	23	Assessor to complete assessment rolls, and provide estimated assessed valuation.
<hr/>		
JUN	1	Tentative budget to be filed with the office of the Business Administrator for public review.
JUN	1	Tentative budget to be filed with the Board of Education.
JUN	5	Board Meeting - Board workshop to discuss the Tentative Annual Budget.
JUN	7	Arrange with newspapers to have notice of Budget Hearing published on the 9th and 16th.
JUN	11	County Auditor to provide certified tax rates, valuation information, and tax forms to the District.
JUN	21	Board to hold Public Hearing and adopt the Final Legal Budget for 2011-2012 and the Proposed Annual Budget for 2012-2013 if a Truth in Taxation Hearing is not required. If Truth in Taxation is required, the Board would instead adopt only a Tentative Budget for 2012-2013.
JUN	22	Tax Rate forms to be submitted to the County Auditor.
<hr/>		
JUL	1	Program budgets to be loaded for the new fiscal year (at amounts equal to the previous year).
JUL	20	Arrange with newspapers to have notice of Budget Hearing published on the 23rd and 30th if a Truth in Taxation hearing is required.
<hr/>		
AUG	14	Board to hold a Public Hearing to adopt the Annual Budget for 2012-2013 if Truth in Taxation is required.
<hr/>		
OCT	17	Adjust school budgets to the October 1st enrollment, and distribute new approved budgets.
OCT	31	Program budgets to be finalized and adjusted in accordance with negotiated contract agreements.
<hr/>		
DEC		Receive final revenue figures from State Office of Education based on October 1st enrollment.

DESCRIPTION OF THE DISTRICT FUND STRUCTURE

The District's financial report is structured within the following five governmental funds, two proprietary funds and three fiduciary funds:

GOVERNMENTAL FUNDS. Governmental funds are generally used to account for activities supported by taxes, grants and similar resources. The District's governmental funds are as follows:

The General Fund. The General Fund accounts for the day to day operations of the District. All instruction and instructional support services are included therein.

The Student Activities Fund. The Student Activities Fund is used to account for the student body activity funds held by the District.

The Capital Outlay Fund. The Capital Outlay Fund is used to account for the acquisition and construction of major capital facilities (new construction, renovations and facility additions) and other general fixed assets other than those financed by proprietary funds and trust funds.

The Debt Service Fund. The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest.

The Nutrition Services Fund. The Nutrition Services Fund accounts for all activities conducted by the Nutrition Services Department, which provides meals to students and faculty.

PROPRIETARY FUNDS. Proprietary funds are used to account for organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. The District's proprietary funds are as follows:

The Pioneer Adult Rehabilitation Center (PARC) Fund. The Pioneer Adult Rehabilitation Center Fund was set up to account for the operation of PARC. PARC provides a safe environment of employment and training for persons with disabilities so that they may gain the skills required to function at their highest level of economic and social independence.

The Warehouse Fund. The Warehouse Fund accounts for the operation of the District's three warehouse operations. These warehouses include a Vehicle Maintenance parts inventory, a Central Supply Maintenance parts inventory and the Main Warehouse which inventories all other items needed by schools.

FIDUCIARY FUNDS. Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which therefore cannot be used to support a government's own programs. The District's fiduciary funds are as follows:

The PARC Community Partnership Foundation Fund. The PARC Community Partnership Foundation Fund accounts for the activities of this foundation which develops needed resources and hosts promotional events to create employment opportunities for persons with disabilities.

The Davis School District Foundation Fund. The Davis School District Foundation Fund is a separate legal entity for which the District acts in a trustee capacity in accounting for its financial resources. Led by private citizens of various communities and professions, the Foundation secures contributions from private sources to fund enrichment and learning projects not funded through the normal budgetary process of the District.

The State Multi-District Program Fund. The State Multi-District Program Fund is a fund used to account for financial resources held by the District (in a trustee capacity) for the Utah State Office of Education.

DESCRIPTION OF THE DISTRICT ACCOUNT CLASSIFICATIONS

The District categorizes and reports financial transactions to meet external reporting requirements and internal budget manager needs using the following account classifications:

EXPENDITURE CLASSIFICATIONS

Salaries. Salary expenditures are recorded when an employee is paid for services rendered through the payroll function. These are comprised of regular salary, hourly wage, extra duty, overtime and substitute expenditures.

Benefits. Benefits are recorded when payments are made to the Utah State Retirement Fund, Social Security, health, dental and life insurance as well as industrial and unemployment insurance.

Purchased Services. Purchased Services are comprised of: 1) payments for those services that are provided by persons not employed by the district, 2) repair and maintenance of district assets, 3) telephone, copying, and postage expenses, and 4) travel.

Supplies and Materials. In addition to the many day to day supplies purchased under this category, the major expenses recorded here include textbooks, fuel costs, electricity, and natural gas.

Property and Equipment. The District records expenditures for land, furniture, vehicles, computer and other equipment in this category.

Other Costs. Costs that would be recorded in this area include Indirect charges (costs charged to programs receiving benefit of items in the indirect cost pool such as accounting, purchasing, maintenance and utility expenses), auditing costs, interest and other miscellaneous expenses.

REVENUE CLASSIFICATIONS

Property Taxes. Property taxes are levied to provide operating funds for the District. Each year the District receives calculated certified tax rates from the County Auditor and adopts tax rates. The Basic Program tax rate is set by the State; all others are set by the District in accordance with State laws to generate the necessary tax revenue, with the maximum levies set by law.

Other Local Revenue. The major sources of other local revenue include 1) Tuitions and Fees 2) Earnings on Investments 3) local grants and donations and 4) charges for services rendered.

State Support. The Utah State Legislature meets each year to decide how much funding will be provided to school districts and other state agencies. This is the major funding source to the District and is divided into three major subdivisions: 1) the Regular Program 2) the Restricted Basic Program and 3) the Related to Basic Program.

Federal Support. The Federal Government provides support for specific programs in the District. For the projected budget year, these are generally budgeted to remain constant since most of these programs have not yet allocated grant amounts.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

SUMMARY OF ALL FUND BUDGETS

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
GENERAL FUND:							
Revenues & Other Sources	383,890,383	387,982,399	382,069,934	392,790,451	399,287,797	1.65%	6,497,346
Expenditures & Other Uses	380,708,537	384,527,728	382,069,934	392,790,451	399,287,797	1.65%	6,497,346
STUDENT ACTIVITIES FUND:							
Revenues & Other Sources	12,513,007	13,038,615	12,930,100	13,986,800	14,126,800	1.00%	140,000
Expenditures & Other Uses	11,964,911	12,395,447	12,930,100	13,986,800	14,126,800	1.00%	140,000
CAPITAL OUTLAY FUND:							
Revenues & Other Sources	128,210,648	58,474,135	61,081,280	77,029,455	36,525,125	-52.58%	-40,504,330
Expenditures & Other Uses	75,793,119	61,153,309	61,081,280	77,029,455	36,525,125	-52.58%	-40,504,330
DEBT SERVICE FUND:							
Revenues & Other Sources	45,363,002	43,983,132	46,578,985	46,739,694	39,526,799	-15.43%	-7,212,895
Expenditures & Other Uses	44,363,668	45,079,187	46,578,985	46,739,694	39,526,799	-15.43%	-7,212,895
FOOD SERVICE FUND:							
Revenues & Other Sources	22,176,699	23,142,753	23,695,000	24,058,300	24,298,900	1.00%	240,600
Expenditures & Other Uses	21,545,474	21,914,553	23,695,000	24,058,300	24,298,900	1.00%	240,600
P.A.R.C. FUND:							
Revenues & Other Sources	8,930,680	9,719,941	10,020,600	8,093,200	8,207,600	1.41%	114,400
Expenses & Other Uses	9,375,339	9,076,452	10,020,600	8,093,200	8,207,600	1.41%	114,400
WAREHOUSE FUND:							
Revenues & Other Sources	1,198,811	1,002,505	1,210,800	1,162,200	1,162,200	0.00%	0
Expenses & Other Uses	1,191,223	1,096,598	1,210,800	1,162,200	1,162,200	0.00%	0
P.A.R.C. FOUNDATION FUND:							
Revenues & Other Sources	0	149,879	205,000	576,700	576,700	0.00%	0
Expenditures & Other Uses	0	143,735	205,000	576,700	576,700	0.00%	0
DAVIS FOUNDATION FUND:							
Revenues & Other Sources	994,752	1,051,068	1,025,800	1,132,500	1,132,500	0.00%	0
Expenditures & Other Uses	1,013,601	990,200	1,025,800	1,132,500	1,132,500	0.00%	0
MULTI-DISTRICT FUND:							
Revenues & Other Sources	1,941,233	1,985,268	1,923,262	3,410,114	1,010,000	-70.38%	-2,400,114
Expenditures & Other Uses	1,811,622	1,756,132	1,923,262	3,410,114	1,010,000	-70.38%	-2,400,114
TOTAL FUND REVENUES & OTHER	605,219,215	540,529,695	540,740,761	568,979,414	525,854,421	-7.58%	-43,124,993
TOTAL FUND EXP. & OTHER	547,767,494	538,133,341	540,740,761	568,979,414	525,854,421	-7.58%	-43,124,993

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

REVENUE SUMMARY BY SOURCE - ALL FUNDS

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
TAX REVENUE	125,590,761	133,789,040	141,763,400	139,000,000	137,415,200	-1.14%	-1,584,800
OTHER LOCAL REVENUE	44,060,931	42,227,401	43,835,200	42,716,600	43,141,500	0.99%	424,900
STATE REVENUE	261,718,713	256,441,402	267,269,720	278,578,962	281,964,267	1.22%	3,385,305
FEDERAL REVENUE	58,136,085	62,281,326	40,992,441	43,214,768	42,947,255	-0.62%	-267,513
PROCEEDS FROM BOND SALES	111,500,000	45,000,000	43,000,000	35,000,000	20,000,000	-42.86%	-15,000,000
OTHER REVENUE SOURCES	4,212,725	790,526	3,880,000	30,469,084	386,199	-98.73%	-30,082,885
GRAND TOTAL REVENUE - ALL FUND	\$605,219,215	\$540,529,695	\$540,740,761	\$568,979,414	\$525,854,421	-7.58%	-\$43,124,993

EXPENDITURE SUMMARY BY OBJECT - ALL FUNDS

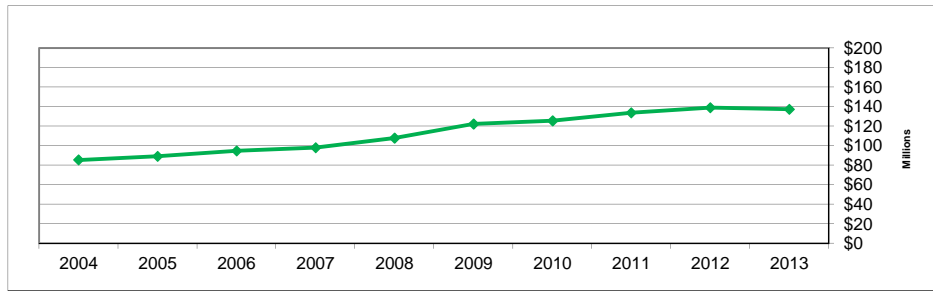
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	257,503,275	255,196,687	256,444,234	258,294,244	262,588,497	1.66%	4,294,253
210 Retirement	36,466,067	40,305,038	39,922,100	41,728,900	45,743,000	9.62%	4,014,100
220 Social Security	18,612,009	18,340,535	18,439,500	18,349,100	18,610,600	1.43%	261,500
240 Health Insurance	46,604,167	47,790,085	49,039,200	47,923,807	48,858,300	1.95%	934,493
270 Workers Compensation	1,025,101	1,073,828	1,136,100	1,151,700	1,162,200	0.91%	10,500
280 Other Benefits	667,688	753,712	751,800	834,800	843,900	1.09%	9,100
TOTAL BENEFITS	103,375,032	108,263,198	109,288,700	109,988,307	115,218,000	4.75%	5,229,693
300 Professional Services	10,272,788	9,580,335	11,706,187	10,842,014	7,873,500	-27.38%	-2,968,514
400 Repair / Rental of Equipment	51,266,291	44,562,743	39,288,612	62,618,655	15,268,738	-75.62%	-47,349,917
500 Misc. Purchased Services	5,496,438	4,806,240	5,096,700	5,088,800	5,092,100	0.06%	3,300
TOTAL PURCHASED SERV.	67,035,517	58,949,318	56,091,499	78,549,469	28,234,338	-64.06%	-50,315,131
600 Supplies & Materials	48,612,204	50,759,519	46,588,600	53,504,100	51,103,500	-4.49%	-2,400,600
700 Equipment	15,273,970	14,557,251	19,149,468	14,317,700	15,386,800	7.47%	1,069,100
800 Other Expenditure Items	51,088,738	48,664,981	50,540,560	49,920,094	42,226,999	-15.41%	-7,693,095
900 Transfer/Increase in Fund Bal	1,878,758	1,742,387	2,637,700	3,405,500	3,405,500	0.00%	0
TOTAL EXPENDITURES	\$544,767,494	\$538,133,341	\$540,740,761	\$567,979,414	\$518,163,634	-8.77%	-\$49,815,780
Interfund Transfer	3,000,000	0	0	0	0	0.00%	0
Increase in Fund Balance	0	0	0	1,000,000	0	-100.00%	-1,000,000
Reserve for Buildings	0	0	0	0	0	0.00%	0
TOTAL EXPENDITURES & OTHER USE	547,767,494	538,133,341	540,740,761	568,979,414	518,163,634	-8.93%	-50,815,780

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

SUMMARY OF ALL FUND BUDGETS - REVENUE TRENDS

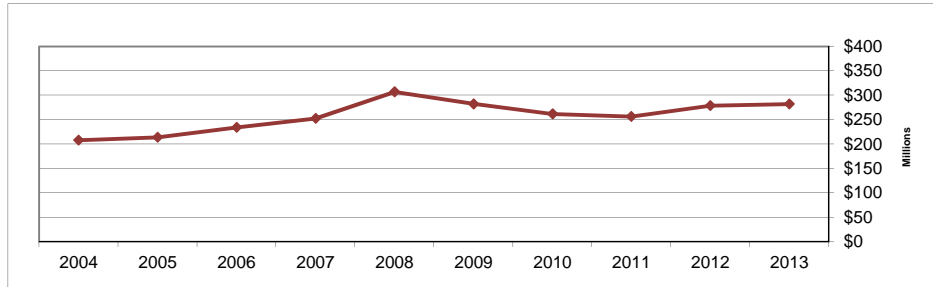
Property Taxes

Annual Budget	2013	\$137,415,200
Final Legal Budget	2012	139,000,000
Actual Receipts	2011	133,789,040
Actual Receipts	2010	125,590,761
Actual Receipts	2009	122,201,760
Actual Receipts	2008	107,842,358
Actual Receipts	2007	98,061,449
Actual Receipts	2006	94,764,236
Actual Receipts	2005	89,175,738
Actual Receipts	2004	85,466,645



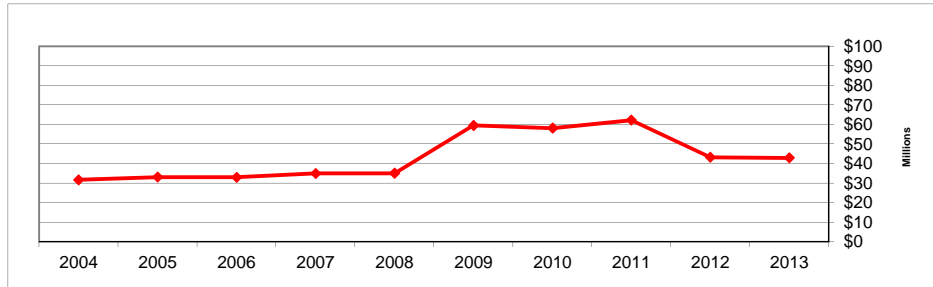
State Sources

Annual Budget	2013	\$281,964,267
Final Legal Budget	2012	278,578,962
Actual Receipts	2011	256,441,402
Actual Receipts	2010	261,718,713
Actual Receipts	2009	282,209,097
Actual Receipts	2008	306,786,882
Actual Receipts	2007	252,627,230
Actual Receipts	2006	234,200,710
Actual Receipts	2005	213,656,281
Actual Receipts	2004	207,830,143



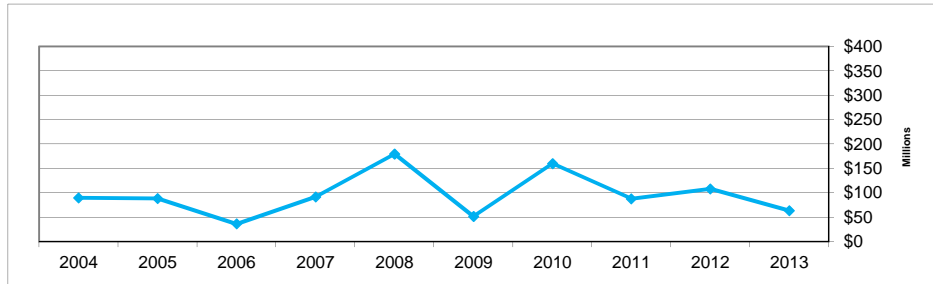
Federal Sources

Annual Budget	2013	\$42,947,255
Final Legal Budget	2012	43,214,768
Actual Receipts	2011	62,281,326
Actual Receipts	2010	58,136,085
Actual Receipts	2009	59,558,358
Actual Receipts	2008	35,068,404
Actual Receipts	2007	35,003,329
Actual Receipts	2006	32,991,859
Actual Receipts	2005	33,096,714
Actual Receipts	2004	31,687,058



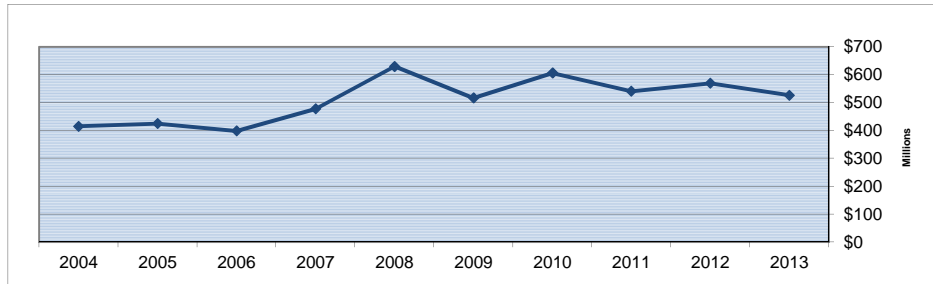
Other Funding Sources

Annual Budget	2013	\$63,527,699
Final Legal Budget	2012	108,185,684
Actual Receipts	2011	88,017,927
Actual Receipts	2010	159,773,656
Actual Receipts	2009	51,786,428
Actual Receipts	2008	179,451,018
Actual Receipts	2007	91,676,321
Actual Receipts	2006	36,537,147
Actual Receipts	2005	88,658,897
Actual Receipts	2004	89,642,753



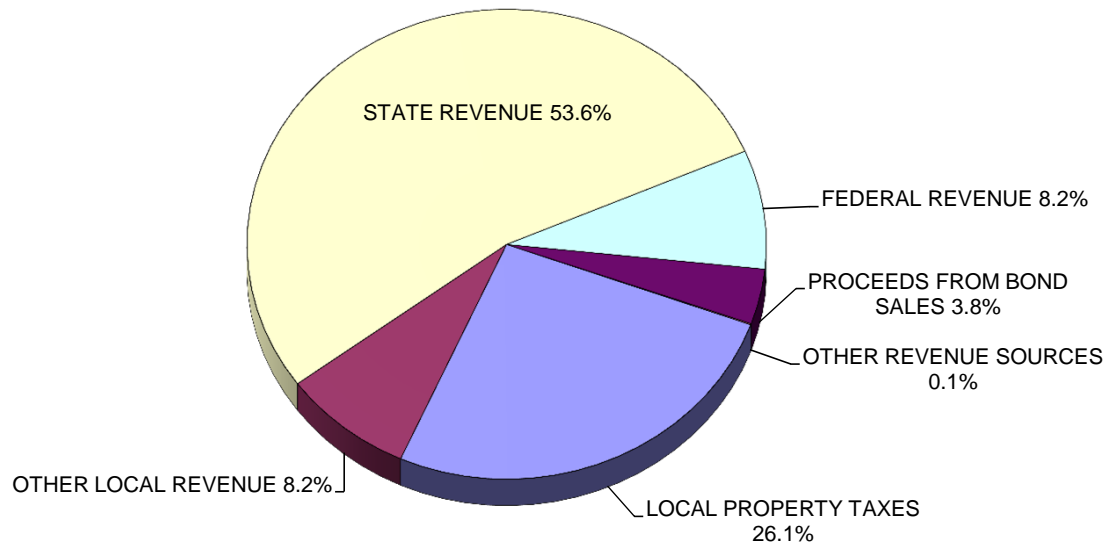
Total Revenues and Other Sources

Annual Budget	2013	\$525,854,421
Final Legal Budget	2012	568,979,414
Actual Receipts	2011	540,529,695
Actual Receipts	2010	605,219,215
Actual Receipts	2009	515,755,643
Actual Receipts	2008	629,148,662
Actual Receipts	2007	477,368,329
Actual Receipts	2006	398,493,952
Actual Receipts	2005	424,587,630
Actual Receipts	2004	414,626,599

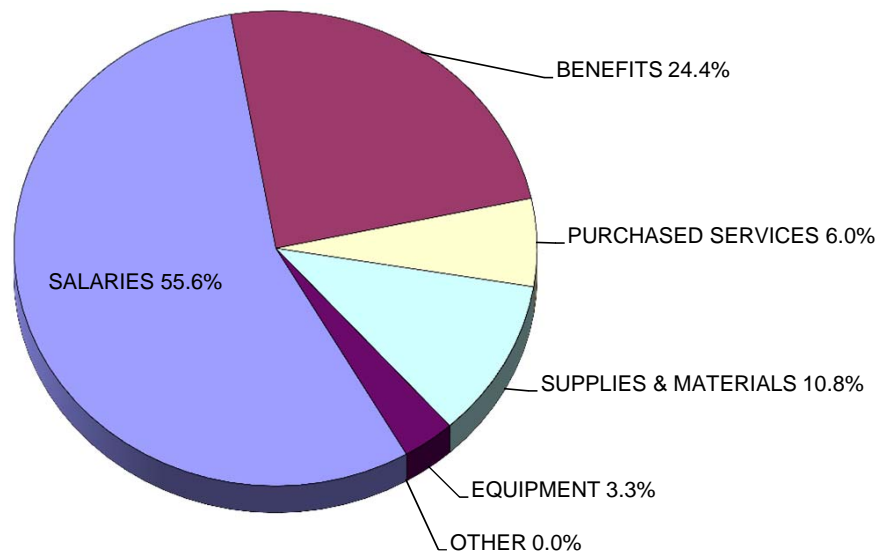


SUMMARY OF ALL FUND BUDGETS - FY2013 BUDGET

REVENUE SUMMARY BY SOURCE



EXPENDITURE SUMMARY BY OBJECT



DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

Budget for the fiscal year ended June 30, 2013 (with Comparative Totals for Other Years)

	Governmental Fund Types					Fiduciary Fund Types		
	General Fund	Student Activities	Capital Projects	Debt Service	Nutrition Services	PARC Foundation	Davis Foundation	Multi-District Programs
Revenues:								
Property Taxes	\$81,554,400	\$0	\$16,470,200	\$39,390,600	\$0	\$0	\$0	\$0
Interest on investments	550,000	106,300	300,000	0	0	5,000	6,000	0
Other local revenue	8,787,400	14,020,500	165,000	0	9,035,400	571,700	1,126,500	10,000
State of Utah	277,300,742	0	-660,075	0	3,411,500	0	0	1,000,000
Federal government	31,095,255	0	0	0	11,852,000	0	0	0
Total revenues	399,287,797	14,126,800	16,275,125	39,390,600	24,298,900	576,700	1,132,500	1,010,000
Expenditures:								
Instruction	276,411,797							
Student Support Services	14,843,500							
Instructional Staff Support	17,162,800							
General Administration	2,592,600							
School Administration	25,682,300							
Central Services	11,094,200							
Facilities Maintenance	39,550,600							
Pupil Transportation	11,682,800							
Community Services	267,200							
Interest - Tax Notes	0							
Student Activities		14,126,800						
Capital Outlay			36,525,125					
Debt Service				39,526,799				
Nutrition Services					24,298,900			
Adult Rehabilitation Services								
Trust Fund Expenditures						576,700	1,132,500	1,010,000
Total expenditures	399,287,797	14,126,800	36,525,125	39,526,799	24,298,900	576,700	1,132,500	1,010,000
Excess (deficiency) of rev. over (under) expenditures	0	0	-20,250,000	-136,199	0	0	0	0
Other financing sources (uses):								
Sale of fixed assets			250,000					
Sale of bonds			20,000,000					
Bond Premium			0					
Fund Balance	0	0	0	136,199				0
Interfund transfers	0		0	0				
Total other sources	0	0	20,250,000	136,199	0	0	0	0
Excess (deficiency) of rev. and other sources over (under) expenditures	0	0	0	0	0	0	0	0
Budgeted fund balances:								
July 1 (beginning FY)	18,943,765	8,944,171	31,396,420	136,199	3,945,590	354,357	957,957	0
June 30 (ending FY)	\$18,143,765	\$8,944,171	\$31,396,420	\$0	\$3,945,590	\$354,357	\$957,957	\$0

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

Budget for the fiscal year ended June 30, 2013 (with Comparative Totals for Other Years)

	Proprietary Fund Types		Totals (Memorandum only)			
	PARC	Warehouse	Budget 2013-2012	Final Budget 2012-2011	Actual 2011-2010	Actual 2010-2009
Revenues:						
Property Taxes	\$0	\$0	\$137,415,200	\$139,000,000	\$133,789,040	\$122,201,760
Interest on investments	11,100	0	978,400	1,249,800	1,241,796	3,004,393
Other local revenue	7,284,400	1,162,200	42,163,100	41,466,800	40,985,605	43,667,120
State of Utah	912,100	0	281,964,267	278,578,962	256,441,402	282,209,097
Federal government	0	0	42,947,255	43,214,768	62,281,326	59,558,358
Total revenues	8,207,600	1,162,200	505,468,222	503,510,330	494,739,169	510,640,728
Expenditures:						
Instruction			276,411,797	270,498,444	265,169,921	270,824,596
Student Support Services			14,843,500	14,416,300	14,254,115	14,352,317
Instructional Staff Support			17,162,800	16,710,200	17,104,002	18,677,876
General Administration			2,592,600	2,543,600	2,553,577	2,362,001
School Administration			25,682,300	24,940,207	24,543,982	23,421,684
Central Services		1,162,200	12,256,400	11,977,400	11,836,295	12,275,305
Facilities Maintenance			39,550,600	39,447,500	38,414,026	38,766,895
Pupil Transportation			11,682,800	11,678,300	10,863,057	11,809,938
Community Services			267,200	262,700	230,163	247,328
Interest - Tax Notes			0	478,000	655,188	944,904
Student Activities			14,126,800	13,986,800	12,395,447	12,317,442
Capital Outlay			36,525,125	77,029,455	61,153,309	96,164,359
Debt Service			39,526,799	46,739,694	45,079,187	42,636,822
Food Services			24,298,900	24,058,300	21,914,553	23,044,968
Adult Rehabilitation Services	8,207,600		8,207,600	8,093,200	9,076,452	9,317,305
Trust Fund Expenditures			2,719,200	5,119,314	2,890,067	2,794,344
Total expenditures	8,207,600	1,162,200	525,854,421	567,979,414	538,133,341	579,958,084
Excess (deficiency) of rev. over (under) expenditures	0	0	-20,386,199	-64,469,084	-43,394,172	-69,317,356
Other financing sources (uses):						
Sale of fixed assets			250,000	250,000	0	114,915
Sale of bonds			20,000,000	35,000,000	45,000,000	0
Bond Premium			0	2,543,576	790,526	0
Fund Balance			136,199	27,675,508	0	0
Interfund transfers/Fund Bal			0	0	0	0
Total other sources	0	0	20,386,199	65,469,084	45,790,526	114,915
Excess (deficiency) of rev. and other sources over (under) expenditures	0	0	0	1,000,000	2,396,354	-69,202,441
Budgeted Net Assets:						
July 1 (beginning FY)	5,613,838	0	70,292,297	96,967,805	94,571,451	111,344,521
June 30 (ending FY)	\$5,613,838	\$0	\$70,292,297	\$97,967,805	\$96,967,805	\$42,142,080

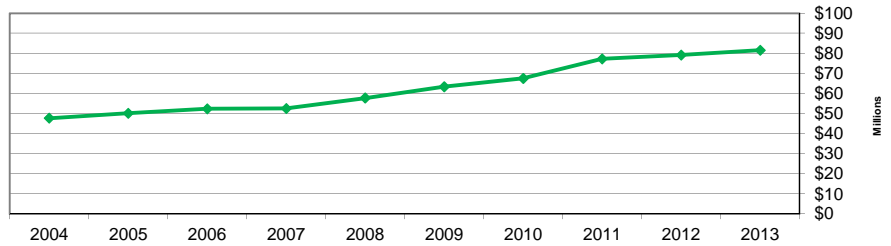
Note A - The dramatic increases and decreases in fund balance are a result of paying for building projects in the Capital Outlay fund. That fund balance is then budgeted to be spent in the next fiscal years.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

GENERAL FUND - REVENUE TRENDS

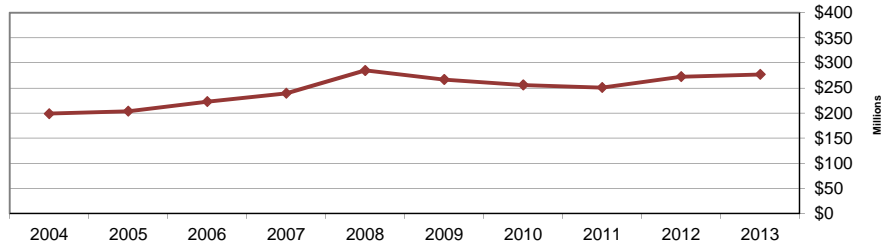
Property Taxes

Annual Budget	2013	\$81,554,400
Final Legal Budget	2012	79,202,300
Actual Receipts	2011	77,245,605
Actual Receipts	2010	67,524,002
Actual Receipts	2009	63,467,591
Actual Receipts	2008	57,768,398
Actual Receipts	2007	52,581,340
Actual Receipts	2006	52,438,512
Actual Receipts	2005	50,230,127
Actual Receipts	2004	47,712,528



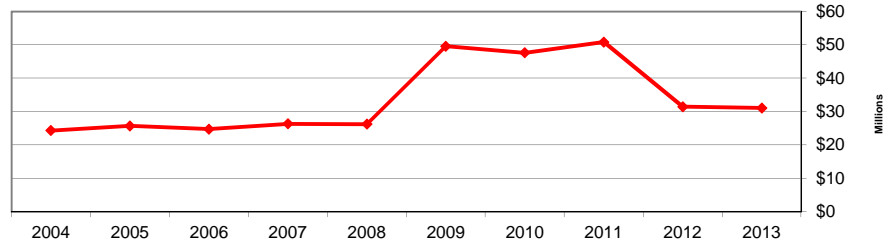
State Sources

Annual Budget	2013	\$277,300,742
Final Legal Budget	2012	272,859,483
Actual Receipts	2011	250,822,198
Actual Receipts	2010	255,934,337
Actual Receipts	2009	267,161,963
Actual Receipts	2008	285,130,055
Actual Receipts	2007	239,589,195
Actual Receipts	2006	222,852,502
Actual Receipts	2005	203,782,077
Actual Receipts	2004	198,984,982



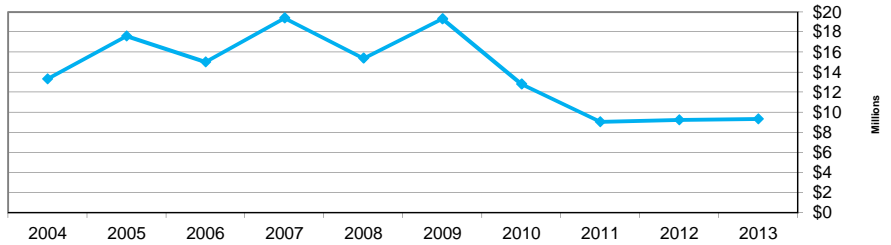
Federal Sources

Annual Budget	2013	\$31,095,255
Final Legal Budget	2012	31,480,168
Actual Receipts	2011	50,873,878
Actual Receipts	2010	47,631,338
Actual Receipts	2009	49,602,008
Actual Receipts	2008	26,271,524
Actual Receipts	2007	26,371,759
Actual Receipts	2006	24,810,650
Actual Receipts	2005	25,749,675
Actual Receipts	2004	24,355,326



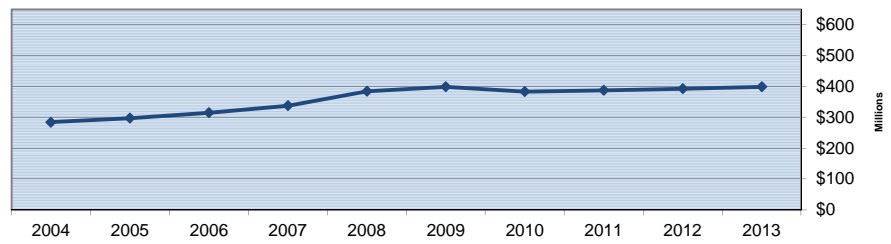
Other Funding Sources

Annual Budget	2013	\$9,337,400
Final Legal Budget	2012	9,248,500
Actual Receipts	2011	9,040,718
Actual Receipts	2010	12,800,706
Actual Receipts	2009	19,326,342
Actual Receipts	2008	15,379,329
Actual Receipts	2007	19,396,333
Actual Receipts	2006	15,012,608
Actual Receipts	2005	17,590,758
Actual Receipts	2004	13,316,318



Total Revenues and Other Sources

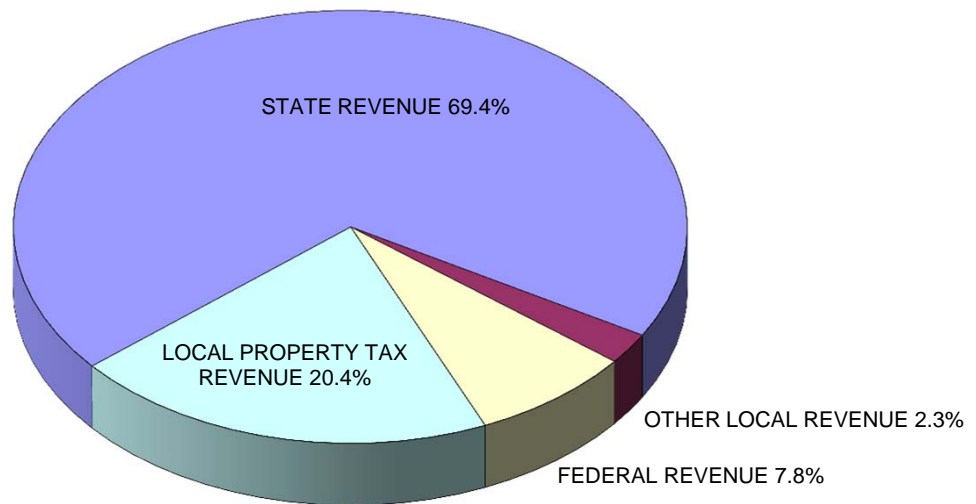
Annual Budget	2013	\$399,287,797
Final Legal Budget	2012	392,790,451
Actual Receipts	2011	387,982,399
Actual Receipts	2010	383,890,383
Actual Receipts	2009	399,557,904
Actual Receipts	2008	384,549,306
Actual Receipts	2007	337,938,627
Actual Receipts	2006	315,114,272
Actual Receipts	2005	297,352,637
Actual Receipts	2004	284,369,154



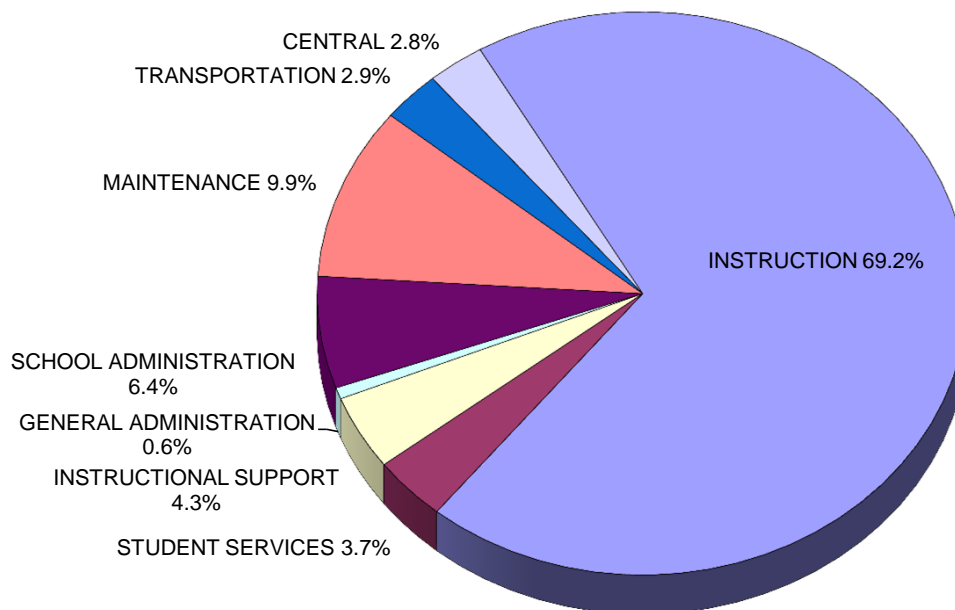
THE GENERAL FUND

The General Fund accounts for the day to day operations of the District. All instruction and instructional support services are included herein.

REVENUE SOURCES



EXPENDITURES BY FUNCTION



DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

GENERAL FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - LOCAL REVENUE SOURCES:							
1111 Basic Program Levy	25,284,006	25,447,152	25,487,300	24,957,600	25,509,700	2.21%	552,100
1112 Voted Leeway	26,695,536	26,928,022	26,970,500	25,098,700	24,513,800	-2.33%	-584,900
1113 Board Local Levy	6,669,472	6,723,495	6,734,100	6,274,700	31,530,900	402.51%	25,256,200
1118 Reading Achievement Levy	2,134,937	2,059,602	2,062,800	2,039,300	0	-100.00%	-2,039,300
1114 Recreation Levy	3,123,008	3,148,979	3,153,900	3,121,700	0	-100.00%	-3,121,700
1115 Transportation Levy	2,576,040	3,183,022	3,188,000	3,153,000	0	-100.00%	-3,153,000
1116 Tort Liability	1,041,003	1,055,333	1,057,000	1,051,000	0	-100.00%	-1,051,000
1121 10% of Basic Levy	0	8,700,000	11,500,000	13,506,300	0	-100.00%	-13,506,300
TOTAL TAXES	67,524,002	77,245,605	80,153,600	79,202,300	81,554,400	2.97%	2,352,100
1310 Tuitions & Fees	1,887,909	2,014,028	2,200,000	2,080,600	2,100,000	0.93%	19,400
1500 Earnings on Investments	925,292	745,331	950,000	822,500	550,000	-33.13%	-272,500
1800 Community Serv Activities	261,856	219,598	350,000	254,600	254,600	0.00%	0
1990 Other Misc Local Revenue	5,937,547	3,296,130	5,000,000	3,732,800	3,832,800	2.68%	100,000
1999 Interfund Indirect Charges	788,102	2,765,631	1,500,000	2,358,000	2,600,000	10.26%	242,000
TOTAL LOCAL REVENUE SOURCES .	\$77,324,708	\$86,286,323	\$90,153,600	\$88,450,800	\$90,891,800	2.76%	\$2,441,000
3000 - REGULAR BASIC PROGRAM							
3010 Regular School WPU, K-12	132,844,952	133,443,772	147,876,482	155,027,121	156,758,781	1.12%	1,731,660
3020 Professional Staff	14,969,999	15,543,956	17,118,200	17,290,488	17,749,560	2.66%	459,072
3025 Administrative Costs	0	0	0	0	0	0.00%	0
3030 Foreign Exchange Students	74,733	87,618	87,618	95,744	96,628	0.92%	884
SUBTOTAL - REG BASIC PROGRAM	\$147,889,684	\$149,075,346	\$165,082,300	\$172,413,353	\$174,604,969	1.27%	\$2,191,616
3000 - RESTRICTED BASIC PROGRAM							
3105 Special Education Add-on	16,572,999	15,478,356	17,043,549	17,043,549	17,531,001	2.86%	487,452
3110 Special Ed Self-Contained	3,937,870	4,052,848	4,170,831	4,557,648	4,763,382	4.51%	205,734
3115 Special Ed Preschool	2,044,315	1,433,204	2,386,487	2,386,487	2,440,567	2.27%	54,080
3120 Ext Year Program-SMH	113,327	115,449	122,603	104,195	111,074	6.60%	6,879
3125 Special Ed State Program	354,281	368,609	556,609	519,867	519,867	0.00%	0
3155 Career & Tech Add-on	7,721,860	6,729,300	7,764,435	7,661,302	7,691,275	0.39%	29,973
3230 Class-Size Red K-3	10,415,641	10,468,638	11,601,944	11,842,076	12,225,192	3.24%	383,116
3209 Adult High Sch Completion	520,895	527,698	457,352	457,352	458,517	0.25%	1,165
3211 Gifted & Talented	224,008	215,593	255,020	279,023	292,560	4.85%	13,537
3212 Advanced Placement	284,924	278,107	260,455	277,623	290,000	4.46%	12,377
3213 Concurrent Enrollment	461,060	453,338	453,338	471,941	471,941	0.00%	0
3612 International Baccalaureate	0	21,991	0	23,899	23,899	0.00%	0
3336 Enhancement for At-Risk	0	0	1,804,746	1,531,611	1,435,467	-6.28%	-96,144
3215 At-Risk - Student Programs	638,743	589,037	0	0	0	0.00%	0
3218 At-Risk - Homeless & Minor.	109,775	95,800	0	0	0	0.00%	0
3219 At-Risk - MESA	48,555	49,000	0	0	0	0.00%	0
3220 At-Risk - Gang Prevention	256,036	244,642	0	207,000	207,000	0.00%	0
3221 Youth-in-Custody	1,359,944	1,031,017	1,001,150	1,187,557	1,187,557	0.00%	0
SUBTOTAL - RESTRICTED BASIC	\$45,064,233	\$42,152,627	\$47,878,519	\$48,551,130	\$49,649,299	2.26%	\$1,098,169

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

GENERAL FUND - REVENUE (continued)

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
3000 - RELATED TO BASIC PROGRAM							
3405 Retirement & Soc Security	19,114,987	0	0	0	0	0.00%	0
3410 Flexible Allocation WPU Dist	0	18,801,616	2,510,566	2,557,084	2,629,965	2.85%	72,881
3415 Pupil Transp-To & From Schl	5,899,389	5,247,312	6,154,197	6,149,925	6,316,774	2.71%	166,849
3468 School Nurses	95,640	96,543	95,736	97,047	97,129	0.08%	82
3478 Intervent. for Student Succ	1,507,129	1,482,808	0	0	0	0.00%	0
3520 School Trust Lands	2,641,344	1,392,276	2,416,787	2,727,281	2,727,281	0.00%	0
3555 Voted Leeway	7,404,290	7,202,498	11,636,861	13,833,205	14,649,493	5.90%	816,288
3560 Board Leeway	1,855,388	1,809,042	2,920,691	3,458,301	3,662,373	5.90%	204,072
3636 ELL Family Literacy Centers	95,270	92,097	0	0	0	0.00%	0
3640 Extended Day Kindergarten	512,617	522,163	522,163	523,694	620,388	18.46%	96,694
3700 Other State Revenue	177,599	303,079	188,297	213,069	0	-100.00%	-213,069
3710 Driver Education	536,870	704,625	500,000	600,000	600,000	0.00%	0
3799 UPASS / Online Testing	169,024	167,031	167,031	167,031	165,684	-0.81%	-1,347
3799 Library Books and Resources	57,270	72,609	57,911	55,686	60,987	9.52%	5,301
3800 Supplemental Appropriations	332,186	254,297	126,000	90,000	90,000	0.00%	0
3800 TSSP - Teacher Sal Supplm	513,052	475,171	145,000	145,000	145,000	0.00%	0
3805 State Reading Achievement	1,734,410	1,504,662	1,509,896	1,608,719	1,597,234	-0.71%	-11,485
3851 Teacher Supplies & Materials	1,029,167	556,356	554,749	559,660	559,660	0.00%	0
3863 BTS Elementary Arts	351,415	339,066	289,534	187,985	93,993	-50.00%	-93,992
3876 Educator Salary Adjustments	17,211,698	17,035,980	17,307,793	17,484,454	17,593,654	0.62%	109,200
3881 USTAR Centers	867,689	820,000	820,000	683,497	683,497	0.00%	0
3900 Early Intervention (State)	580,468	535,880	653,362	653,362	653,362	0.00%	0
3900 Revenue From Other Agencies	293,518	179,114	100,000	100,000	100,000	0.00%	0
SUBTOTAL - RELATED TO BASIC	62,980,420	59,594,225	48,676,574	51,895,000	53,046,474	2.22%	1,151,474
TOTAL REVENUE STATE SOURCES .	\$255,934,337	\$250,822,198	\$261,637,393	\$272,859,483	\$277,300,742	1.63%	\$4,441,259

DAVIS SCHOOL DISTRICT
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GENERAL FUND - REVENUE (continued)

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
4000 - REVENUE FEDERAL SOURCES:							
4101 Title VIII - Impact Aid	801,349	992,094	800,000	900,000	900,000	0.00%	0
4190 Other Direct Federal Revenue	0	16,178	0	0	0	0.00%	0
4300 ROTC Teacher Reimbursement	169,524	141,113	141,633	150,100	150,100	0.00%	0
4300 Teaching American History	417,654	379,681	153,326	370,010	370,010	0.00%	0
4300 Title IV D-NC Smaller Learning	1,741,272	1,468,725	1,536,000	764,254	764,254	0.00%	0
4300 STEM Grants	0	214,700	0	534,620	534,620	0.00%	0
4320 Headstart	4,120,605	4,227,326	4,685,000	4,724,428	4,724,428	0.00%	0
4330 Title VII A - Indian Education	103,763	128,955	128,955	103,960	103,960	0.00%	0
4500 Title II A - Teacher Quality	1,100,933	1,493,897	1,525,000	1,646,513	1,646,513	0.00%	0
4501 Title II D - Educational Tech	49,567	0	0	0	0	0.00%	0
4511 Title I A	4,240,958	3,468,851	5,407,653	6,072,787	6,572,787	8.23%	500,000
4519 Title I C SC - Migrant	104,213	72,257	111,690	142,311	142,311	0.00%	0
4522 IDEA Part B - Pre-Schl	323,117	322,008	322,008	318,515	318,515	0.00%	0
4524 IDEA Part B Special Ed Formula	10,709,125	10,579,494	10,573,819	10,457,610	10,457,610	0.00%	0
4525 Special Ed Discretionary	202,096	185,886	195,000	185,886	185,886	0.00%	0
4530 CTE Federal Funds	591,433	615,057	697,520	652,712	652,712	0.00%	0
4541 Title III SC - English Lang. Acq	310,824	291,328	313,304	294,511	294,511	0.00%	0
4580 Adult Basic Education	199,038	296,357	296,357	280,746	280,746	0.00%	0
4600 21st Century Community Lrn	105,224	149,942	121,732	126,632	126,632	0.00%	0
4600 School Community Unity	351,279	359,979	349,279	465,955	465,955	0.00%	0
4600 Other Federal Rev (thru State)	166,580	137,188	133,015	141,110	141,110	0.00%	0
4600 Early Intervention (Federal)	355,770	404,261	492,888	652,800	652,800	0.00%	0
4601 Title IV A - Safe & Drug Free	77,575	41,995	41,995	41,995	41,995	0.00%	0
4661 ARRA - MSP Stabilization	12,851,173	0	0	0	0	0.00%	0
4661 ARRA - Title I	864,431	3,348,087	0	0	0	0.00%	0
4661 ARRA - Homeless	25,285	44,139	0	0	0	0.00%	0
4664 ARRA - Special Ed	5,093,603	6,398,489	0	0	0	0.00%	0
4664 ARRA - Special Ed Preschool	197,723	148,586	0	0	0	0.00%	0
4663 ARRA - Early Intervention	31,629	151,547	0	0	0	0.00%	0
4662 ARRA - Headstart	282,635	266,963	0	0	0	0.00%	0
4665 ARRA - Education Jobs	0	11,338,688	0	168,605	0	-100.00%	-168,605
4900 Workforce Services Grants	170,606	372,943	219,148	99,000	99,000	0.00%	0
4900 Other Federal Revenue	218,370	112,138	0	716,308	0	-100.00%	-716,308
4930 Medicaid Admin Outreach	0	127,456	127,456	60,000	60,000	0.00%	0
4940 Medicaid Fee for Service	1,653,984	2,577,570	1,106,163	1,408,800	1,408,800	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	\$47,631,338	\$50,873,878	\$29,478,941	\$31,480,168	\$31,095,255	-1.22%	-384,913
5200 Interfund Transfer (10% Basic)	3,000,000	0	0	0	0	0.00%	0
5900 Other Sources/Uses	0	0	800,000	0	0	0.00%	0
GRAND TOTAL REVENUE - GENERAL	\$383,890,383	\$387,982,399	\$382,069,934	\$392,790,451	\$399,287,797	1.65%	\$6,497,346

DAVIS SCHOOL DISTRICT
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GENERAL FUND - EXPENDITURES

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - INSTRUCTION							
131 Sal-Teachers	149,852,920	149,352,275	148,871,134	151,885,844	154,760,597	1.89%	2,874,753
132 Sal-Substitutes	2,396,884	2,317,284	2,355,600	2,355,600	2,355,600	0.00%	0
160 Sal-Teacher Assistants	16,995,007	17,213,302	16,472,100	17,778,000	17,858,600	0.45%	80,600
138 Sal-Other	5,460,010	5,361,171	5,581,700	5,681,700	5,681,700	0.00%	0
TOTAL SALARIES	174,704,821	174,244,032	173,280,534	177,701,144	180,656,497	1.66%	2,955,353
210 Retirement	25,173,612	28,054,454	28,370,800	29,005,600	31,786,200	9.59%	2,780,600
220 Social Security	12,716,430	12,572,608	12,459,900	12,596,500	12,761,400	1.31%	164,900
240 Insurance	30,695,485	31,980,979	32,271,200	32,271,200	32,900,500	1.95%	629,300
270 Workers Compensation	445,243	520,720	445,100	599,000	599,000	0.00%	0
280 Unemployment Ins	80,442	60,347	80,400	45,600	45,600	0.00%	0
TOTAL BENEFITS	69,111,212	73,189,108	73,627,400	74,517,900	78,092,700	4.80%	3,574,800
300 Professional Services	2,297,730	2,111,435	2,340,500	2,340,500	2,340,500	0.00%	0
400 Repair/Rental of Equip	156,393	252,965	220,100	231,300	231,300	0.00%	0
500 Misc. Purchased Services	546,455	522,746	590,200	590,200	590,200	0.00%	0
TOTAL PURCHASED SERV.	3,000,578	2,887,146	3,150,800	3,162,000	3,162,000	0.00%	0
610 Supplies	8,613,893	9,656,515	7,129,000	8,319,500	8,319,500	0.00%	0
641 Textbooks	1,945,939	1,010,082	2,170,400	2,594,300	2,594,300	0.00%	0
680 Other Material	280,464	212,559	190,700	225,600	225,600	0.00%	0
TOTAL SUPPLIES	10,840,296	10,879,156	9,490,100	11,139,400	11,139,400	0.00%	0
700 Equipment	2,569,397	3,681,203	2,395,300	3,682,500	3,065,700	-16.75%	-616,800
800 Other	1,148,545	289,276	635,800	295,500	295,500	0.00%	0
TOTAL INSTRUCTION	261,374,849	265,169,921	262,579,934	270,498,444	276,411,797	2.19%	5,913,353
2100 - STUDENT SUPPORT SERVICES							
141 Sal-Social Work	1,057,381	862,089	972,000	830,500	847,100	2.00%	16,600
142 Sal-Guidance	7,405,444	6,797,134	7,158,500	6,795,700	6,931,600	2.00%	135,900
143 Sal-Nurses	548,421	590,039	596,300	574,900	586,400	2.00%	11,500
144 Sal-Psychologists	1,582,287	1,672,432	1,661,800	1,781,300	1,816,900	2.00%	35,600
152 Sal-Clerical	81,776	64,854	72,700	34,500	35,200	2.03%	700
138 Pay-Other	11,115	3,080	2,400	5,200	5,300	1.92%	100
TOTAL SALARIES	10,686,424	9,989,628	10,463,700	10,022,100	10,222,500	2.00%	200,400
210 Retirement	1,605,240	1,684,965	1,731,200	1,766,500	1,943,200	10.00%	176,700
220 Social Security	765,367	714,638	751,500	725,000	739,500	2.00%	14,500
240 Insurance	1,784,888	1,797,455	1,894,200	1,809,100	1,844,400	1.95%	35,300
290 Other Benefits	19,366	15,273	15,200	16,700	17,000	1.80%	300
TOTAL BENEFITS	4,174,861	4,212,331	4,392,100	4,317,300	4,544,100	5.25%	226,800
300 Professional Services	1,841	1,679	1,400	4,600	4,600	0.00%	0
400 Repair/Rental of Equip	0	0	0	0	0	0.00%	0
500 Misc. Purchased Services	28,873	17,262	25,900	20,400	20,400	0.00%	0
TOTAL PURCHASED SERV.	30,714	18,941	27,300	25,000	25,000	0.00%	0
600 Supplies	59,290	30,455	27,500	42,100	42,100	0.00%	0
700 Equipment	3,504	2,760	2,500	9,800	9,800	0.00%	0
800 Other	0	0	0	0	0	0.00%	0
TOTAL STUDENT SUPPORT SERVICE	14,954,793	14,254,115	14,913,100	14,416,300	14,843,500	2.96%	427,200

DAVIS SCHOOL DISTRICT
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GENERAL FUND - EXPENDITURES (continued)

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2200 - INSTRUCTIONAL STAFF SUPPORT							
115 Sal-Supervisors	4,501,032	4,331,396	4,310,900	4,025,100	4,105,600	2.00%	80,500
145 Sal-Media Certificated	1,357,105	1,306,696	1,368,900	1,390,600	1,418,400	2.00%	27,800
152 Sal-Clerical / STS	3,901,503	3,878,655	3,538,300	3,855,200	3,932,300	2.00%	77,100
162 Sal-Media Noncertified	1,526,032	1,400,599	1,442,600	1,277,700	1,303,300	2.00%	25,600
138 Pay-Other	6,712	882	1,300	200	200	0.00%	0
TOTAL SALARIES	11,292,384	10,918,228	10,662,000	10,548,800	10,759,800	2.00%	211,000
210 Retirement	1,681,684	1,829,947	1,769,100	1,827,200	2,009,900	10.00%	182,700
220 Social Security	800,139	771,790	750,600	731,800	746,400	2.00%	14,600
240 Insurance	2,176,777	2,227,311	2,307,700	2,136,800	2,178,500	1.95%	41,700
290 Other Benefits	155,974	142,531	144,100	127,600	130,200	2.04%	2,600
TOTAL BENEFITS	4,814,574	4,971,579	4,971,500	4,823,400	5,065,000	5.01%	241,600
300 Professional Services	41,302	11,219	13,500	72,300	72,300	0.00%	0
400 Repair/Rental of Equipment	14,980	5,575	5,400	10,000	10,000	0.00%	0
500 Misc. Purchased Services	554,440	475,742	605,600	506,500	506,500	0.00%	0
TOTAL PURCHASED SERV.	610,722	492,536	624,500	588,800	588,800	0.00%	0
610 Supplies	218,452	266,089	247,900	359,500	359,500	0.00%	0
644 Library Books	431,707	405,638	410,500	339,300	339,300	0.00%	0
650 Periodicals	20,791	11,342	16,000	13,200	13,200	0.00%	0
660 Audio / Visual Material	19,860	18,776	16,500	0	0	0.00%	0
700 Equipment	31,928	19,814	30,500	37,200	37,200	0.00%	0
TOTAL INSTRUCTIONAL STAFF SUPP	17,440,418	17,104,002	16,979,400	16,710,200	17,162,800	2.71%	452,600
2300 - GENERAL ADMINISTRATION							
114 Sal-Administrators	937,349	940,293	960,900	944,300	963,200	2.00%	18,900
152 Sal-Clerical	177,464	177,916	160,000	197,800	201,800	2.02%	4,000
TOTAL SALARIES	1,114,813	1,118,209	1,120,900	1,142,100	1,165,000	2.01%	22,900
210 Retirement	169,024	184,268	183,400	201,900	222,100	10.00%	20,200
220 Social Security	66,648	68,663	63,600	62,200	63,400	1.93%	1,200
240 Insurance	189,021	163,751	167,700	136,400	139,100	1.98%	2,700
290 Other Benefits	86,557	98,835	102,100	100,600	102,600	1.99%	2,000
TOTAL BENEFITS	511,250	515,517	516,800	501,100	527,200	5.21%	26,100
300 Professional Services	83,688	130,413	132,200	110,500	110,500	0.00%	0
400 Repair/Rental of Equip	0	0	0	0	0	0.00%	0
500 Misc Services - Insurance	739,130	713,740	717,000	657,400	657,400	0.00%	0
TOTAL PURCHASED SERV.	822,818	844,153	849,200	767,900	767,900	0.00%	0
600 Supplies	38,935	43,617	37,200	98,300	98,300	0.00%	0
700 Equipment	2,152	1,147	1,000	3,000	3,000	0.00%	0
800 Other	28,433	30,934	23,600	31,200	31,200	0.00%	0
TOTAL GENERAL ADMINISTRATION	2,518,401	2,553,577	2,548,700	2,543,600	2,592,600	1.93%	49,000

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2400 - SCHOOL ADMINISTRATION							
121 Sal-Administrators	12,166,535	12,177,576	12,501,300	12,313,500	12,569,800	2.08%	256,300
152 Sal-Clerical	4,663,705	4,665,519	4,945,100	4,638,100	4,730,900	2.00%	92,800
TOTAL SALARIES	16,830,240	16,843,095	17,446,400	16,951,600	17,300,700	2.06%	349,100
210 Retirement	2,527,588	2,772,700	2,843,100	2,941,600	3,235,800	10.00%	294,200
220 Social Security	1,194,445	1,184,242	1,242,000	1,189,900	1,213,700	2.00%	23,800
240 Insurance	3,121,954	3,242,430	3,378,000	3,346,607	3,411,900	1.95%	65,293
290 Other Benefits	489,144	487,944	497,600	486,000	495,700	2.00%	9,700
TOTAL BENEFITS	7,333,131	7,687,316	7,960,700	7,964,107	8,357,100	4.93%	392,993
400 Repair/Rental of Equipment	0	0	0	0	0	0.00%	0
500 Misc. Purchased Services	25,487	11,067	9,300	3,500	3,500	0.00%	0
TOTAL PURCHASED SERV.	25,487	11,067	9,300	3,500	3,500	0.00%	0
600 Supplies	1,524	2,504	4,300	0	0	0.00%	0
700 Equipment	0	0	0	0	0	0.00%	0
800 Other	48,280	0	50,000	21,000	21,000	0.00%	0
TOTAL SCHOOL ADMINISTRATION	24,238,662	24,543,982	25,470,700	24,940,207	25,682,300	2.98%	742,093
2500 - CENTRAL							
100 Salaries	6,473,810	6,486,369	6,262,400	6,525,500	6,656,000	2.00%	130,500
210 Retirement	956,543	1,096,093	128,600	1,141,300	1,255,400	10.00%	114,100
220 Social Security	447,703	464,998	443,300	462,800	472,100	2.01%	9,300
240 Insurance	939,399	1,160,500	967,400	1,163,300	1,186,000	1.95%	22,700
290 Other Benefits	124,948	131,724	136,600	121,100	123,500	1.98%	2,400
TOTAL BENEFITS	2,468,593	2,853,315	1,675,900	2,888,500	3,037,000	5.14%	148,500
300 Professional Services	538,861	461,875	450,500	498,100	498,100	0.00%	0
400 Repair / Rental of Equipment	6,220	2,365	2,300	60,900	60,900	0.00%	0
500 Misc. Purchased Services	104,540	106,836	106,900	111,700	111,700	0.00%	0
TOTAL PURCHASED SERV.	649,621	571,076	559,700	670,700	670,700	0.00%	0
600 Supplies	477,588	264,911	323,100	326,600	326,600	0.00%	0
700 Equipment	528,000	631,222	655,500	494,400	494,400	0.00%	0
800 Other	-60,706	-67,196	-65,000	-90,500	-90,500	0.00%	0
TOTAL BUSINESS SUPPORT SERVICE	10,536,906	10,739,697	9,411,600	10,815,200	11,094,200	2.58%	279,000

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
2600 - OPERATIONS & MAINTENANCE							
152 Sal - Sec & Clerical	333,910	312,122	343,800	308,500	314,700	2.01%	6,200
181 Sal - Supervisors	483,692	586,817	599,700	542,900	553,800	2.01%	10,900
182 Sal - Cust/ Maint Pers	16,227,359	16,142,357	16,338,200	16,163,900	16,412,200	1.54%	248,300
TOTAL SALARIES	17,044,961	17,041,296	17,281,700	17,015,300	17,280,700	1.56%	265,400
210 Retirement	2,161,049	2,377,469	2,406,000	2,457,900	2,703,700	10.00%	245,800
220 Social Security	1,210,817	1,227,036	1,261,800	1,194,600	1,218,500	2.00%	23,900
240 Insurance	3,469,716	3,471,504	3,630,600	3,419,200	3,485,900	1.95%	66,700
280 Unemployment Insurance	57,977	29,155	8,600	48,100	49,100	2.08%	1,000
290 Other Benefits	13,176	26,263	20,500	16,800	17,100	1.79%	300
TOTAL BENEFITS	6,912,735	7,131,427	7,327,500	7,136,600	7,474,300	4.73%	337,700
300 Professional Services	0	7,040	0	4,200	4,200	0.00%	0
400 Repair / Rental of Equipment	1,365,440	1,321,751	1,301,100	1,316,000	1,316,000	0.00%	0
500 Misc. Purchased Services	2,665,713	2,058,065	2,147,800	2,258,900	2,258,900	0.00%	0
TOTAL PURCHASED SERV.	4,031,153	3,386,856	3,448,900	3,579,100	3,579,100	0.00%	0
600 Supplies / Utilities	10,102,266	10,802,554	10,586,800	11,330,700	10,830,700	-4.41%	-500,000
700 Equipment	64,129	51,478	39,200	385,500	385,500	0.00%	0
800 Other	79	415	1,000	300	300	0.00%	0
TOTAL OPERATIONS & MAINTENANCE	38,155,323	38,414,026	38,685,100	39,447,500	39,550,600	0.26%	103,100
2700 - STUDENT TRANSPORTATION							
152 Sal - Clerical	367,819	325,773	304,200	342,000	348,800	1.99%	6,800
172 Sal - Bus Drivers	5,117,096	4,988,211	5,027,600	4,939,400	4,838,200	-2.05%	-101,200
173 Sal - Mechanics	507,923	509,408	526,100	523,100	533,600	2.01%	10,500
199 Sal - Other	173,496	175,377	178,500	120,900	123,300	1.99%	2,400
TOTAL SALARIES	6,166,334	5,998,769	6,036,400	5,925,400	5,843,900	-1.38%	-81,500
210 Retirement	900,209	989,301	951,400	988,900	1,057,800	6.97%	68,900
220 Social Security	441,576	429,000	433,600	423,500	422,000	-0.35%	-1,500
240 Insurance	1,100,589	994,251	1,040,000	920,400	938,300	1.94%	17,900
280 Other Benefits	47,574	79,571	41,800	36,300	37,000	1.93%	700
TOTAL BENEFITS	2,489,948	2,492,123	2,466,800	2,369,100	2,455,100	3.63%	86,000
400 Repair / Rental of Equipment	39,604	39,711	42,300	47,700	47,700	0.00%	0
500 Misc. Purchased Services	227,575	205,552	172,900	257,900	257,900	0.00%	0
TOTAL PURCHASED SERV.	267,179	245,263	215,200	305,600	305,600	0.00%	0
600 Supplies	1,534,848	1,852,785	1,830,700	2,219,600	2,219,600	0.00%	0
700 Equipment	-33,233	238,292	192,600	830,200	830,200	0.00%	0
800 Other	35,014	35,825	34,700	28,400	28,400	0.00%	0
TOTAL STUDENT TRANSPORTATION	10,460,090	10,863,057	10,776,400	11,678,300	11,682,800	0.04%	4,500

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GENERAL FUND - EXPENDITURES (continued)

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
3300 - COMMUNITY SERVICE ACTIVITY							
100 Salaries	156,397	148,355	145,500	162,300	165,500	1.97%	3,200
210 Retirement	8,605	8,999	9,200	10,500	11,600	10.48%	1,100
220 Social Security	12,128	11,350	11,100	12,200	12,400	1.64%	200
TOTAL BENEFITS	20,733	20,349	20,300	22,700	24,000	5.73%	1,300
500 Misc. Purchased Services	36,609	25,789	27,100	33,300	33,300	0.00%	0
TOTAL PURCHASED SERV.	36,609	25,789	27,100	33,300	33,300	0.00%	0
600 Supplies	5,871	10,096	10,500	14,900	14,900	0.00%	0
800 Other Expenses	24,052	25,574	23,600	29,500	29,500	0.00%	0
TOTAL COMMUNITY SERVICES	243,662	230,163	227,000	262,700	267,200	1.71%	4,500
5000 - TAX ANTICIPATION NOTES							
800 Interest and Misc Expense	785,433	655,188	478,000	478,000	0	-100.00%	-478,000
TOTAL EXPENSE-GENERAL FUND	380,708,537	384,527,728	382,069,934	391,790,451	399,287,797	1.91%	7,497,346
Increase/(decrease) in Total Fund Balance	0	0	0	1,000,000	0	-100.00%	-1,000,000
TOTAL EXPENDITURES & OTHER USES	380,708,537	384,527,728	382,069,934	392,790,451	399,287,797	1.65%	6,497,346
TOTAL REVENUE AND OTHER SOURCES	383,890,383	387,982,399	382,069,934	392,790,451	399,287,797	1.65%	6,497,346
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	3,181,846	3,454,671	0	0	0		0
FUND BALANCES, BEGINNING	11,307,248	14,489,094	17,943,765	17,943,765	18,943,765		1,000,000
Budgeted Changes in Fund Balance	0	0	-800,000	1,000,000	0		-1,000,000
FUND BALANCES, ENDING	\$14,489,094	\$17,943,765	\$17,143,765	\$18,943,765	\$18,943,765		\$0

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GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	244,470,184	242,787,981	242,699,534	245,994,244	250,050,597	1.65%	4,056,353
210 Retirement	35,183,554	38,998,196	38,392,800	40,341,400	44,225,700	9.63%	3,884,300
220 Social Security	17,655,253	17,444,325	17,417,400	17,398,500	17,649,400	1.44%	250,900
240 Health Insurance	43,477,829	45,038,181	45,656,800	45,203,007	46,084,600	1.95%	881,593
270 Industrial Insurance	953,753	1,023,937	957,900	1,101,700	1,111,700	0.91%	10,000
280 Other Benefits	566,648	568,426	534,100	496,100	505,100	1.81%	9,000
TOTAL BENEFITS	97,837,037	103,073,065	102,959,000	104,540,707	109,576,500	4.82%	5,035,793
300 Professional Services	2,963,422	2,723,661	2,938,100	3,030,200	3,030,200	0.00%	0
400 Repair / Rental of Equipment	1,582,637	1,622,367	1,571,200	1,665,900	1,665,900	0.00%	0
500 Misc. Purchased Services	4,928,822	4,136,799	4,402,700	4,439,800	4,439,800	0.00%	0
TOTAL PURCHASED SERV.	9,474,881	8,482,827	8,912,000	9,135,900	9,135,900	0.00%	0
600 Supplies & Materials	23,751,428	24,587,923	23,001,100	25,883,600	25,383,600	-1.93%	-500,000
700 Equipment	3,189,929	4,651,490	3,340,200	5,472,100	4,855,300	-11.27%	-616,800
800 Fees & Misc. Expenses	1,199,645	289,254	680,100	285,900	285,900	0.00%	0
830 Interest - Tax Notes	785,433	655,188	478,000	478,000	0	-100.00%	-478,000
TOTAL EXPENDITURES	\$380,708,537	\$384,527,728	\$382,069,934	\$391,790,451	\$399,287,797	1.91%	\$7,497,346
Increase to Fund Balance	0	0	0	1,000,000	0	-100.00%	-1,000,000
TOTAL EXPENDITURES & OTHER USE	380,708,537	384,527,728	382,069,934	392,790,451	399,287,797	1.65%	6,497,346

GENERAL FUND - EXPENDITURE SUMMARY BY FUNCTION

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - INSTRUCTION	261,374,849	265,169,921	262,579,934	270,498,444	276,411,797	2.19%	5,913,353
2100 - STUDENT SUPPORT SERVICES	14,954,793	14,254,115	14,913,100	14,416,300	14,843,500	2.96%	427,200
2200 - INSTRUCTIONAL SUPPORT	17,440,418	17,104,002	16,979,400	16,710,200	17,162,800	2.71%	452,600
2300 - GENERAL ADMINISTRATION	2,518,401	2,553,577	2,548,700	2,543,600	2,592,600	1.93%	49,000
2400 - SCHOOL ADMINISTRATION	24,238,662	24,543,982	25,470,700	24,940,207	25,682,300	2.98%	742,093
2500 - CENTRAL	10,536,906	10,739,697	9,411,600	10,815,200	11,094,200	2.58%	279,000
2600 - OPERATIONS & MAINTENANCE	38,155,323	38,414,026	38,685,100	39,447,500	39,550,600	0.26%	103,100
2700 - STUDENT TRANSPORTATION	10,460,090	10,863,057	10,776,400	11,678,300	11,682,800	0.04%	4,500
3300 - COMMUNITY SERVICES	243,662	230,163	227,000	262,700	267,200	1.71%	4,500
5000 - TAX ANTICIPATION NOTES	785,433	655,188	478,000	478,000	0	-100.00%	-478,000
TOTAL EXPENDITURES	380,708,537	384,527,728	382,069,934	391,790,451	399,287,797	1.91%	7,497,346
Increase to Fund Balance	0	0	0	1,000,000	0		-1,000,000
TOTAL EXPENDITURES & OTHER USE	380,708,537	384,527,728	382,069,934	392,790,451	399,287,797	1.65%	6,497,346

GENERAL FUND - REVENUE SUMMARY BY SOURCE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - TAX REVENUE	67,524,002	77,245,605	80,153,600	79,202,300	81,554,400	2.97%	2,352,100
1900 - OTHER LOCAL REVENUE	9,800,706	9,040,718	10,000,000	9,248,500	9,337,400	0.96%	88,900
3000 - STATE REVENUE	255,934,337	250,822,198	261,637,393	272,859,483	277,300,742	1.63%	4,441,259
4000 - FEDERAL REVENUE	47,631,338	50,873,878	29,478,941	31,480,168	31,095,255	-1.22%	-384,913
5000 - OTHER REVENUE SOURCES	3,000,000	0	800,000	0	0	0.00%	0
GRAND TOTAL - GENERAL FUND	\$383,890,383	\$387,982,399	\$382,069,934	\$392,790,451	\$399,287,797	1.65%	\$6,497,346

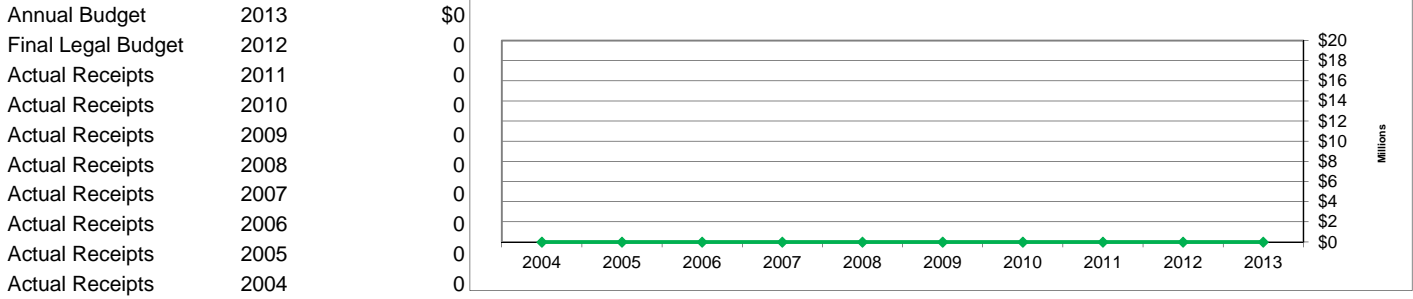
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GENERAL FUND - FUND BALANCE

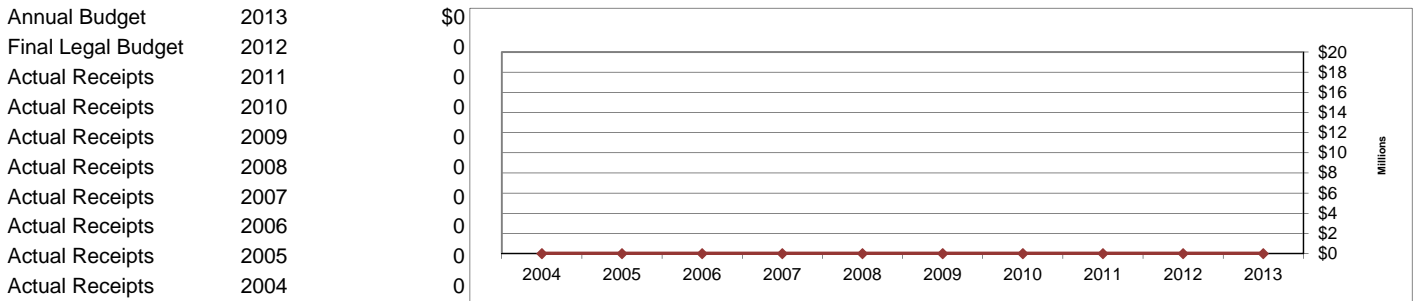
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
Beginning Fund Balance:							
Nonspendable	2,891,149	1,871,715	1,524,352	1,524,352	1,524,352	0.00%	0
Restricted	3,351,928	4,831,436	0	0	0	0.00%	0
Committed	3,300,000	3,800,000	4,300,000	4,300,000	4,300,000	0.00%	0
Assigned	0	0	0	0	0	0.00%	0
Unassigned	1,764,172	3,985,943	12,119,413	12,119,413	13,119,413	8.25%	1,000,000
Total Beginning Fund Balance:	11,307,249	14,489,094	17,943,765	17,943,765	18,943,765	5.57%	1,000,000
Changes in Fund Balance:							
Nonspendable	-1,019,434	-347,363	0	0	0	0.00%	0
Restricted	1,479,508	-4,831,436	0	0	0	0.00%	0
Committed	500,000	500,000	0	0	0	0.00%	0
Assigned	0	0	0	0	0	0.00%	0
Unassigned	2,221,771	8,133,470	-800,000	1,000,000	0	-100.00%	-1,000,000
Total Changes in Fund Balance:	3,181,845	3,454,671	-800,000	1,000,000	0	-100.00%	-1,000,000
Ending Fund Balance:							
Nonspendable	1,871,715	1,524,352	1,524,352	1,524,352	1,524,352	0.00%	0
Restricted	4,831,436	0	0	0	0	0.00%	0
Committed	3,800,000	4,300,000	4,300,000	4,300,000	4,300,000	0.00%	0
Assigned	0	0	0	0	0	0.00%	0
Unassigned	3,985,943	12,119,413	11,319,413	13,119,413	13,119,413	0.00%	0
Total Ending Fund Balance:	\$14,489,094	\$17,943,765	\$17,143,765	\$18,943,765	\$18,943,765	0.00%	\$0

STUDENT ACTIVITIES FUND - REVENUE TRENDS

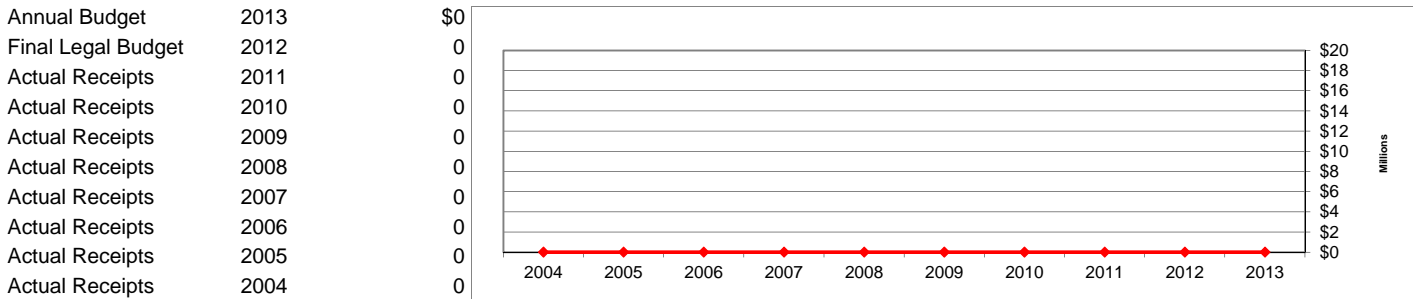
Property Taxes



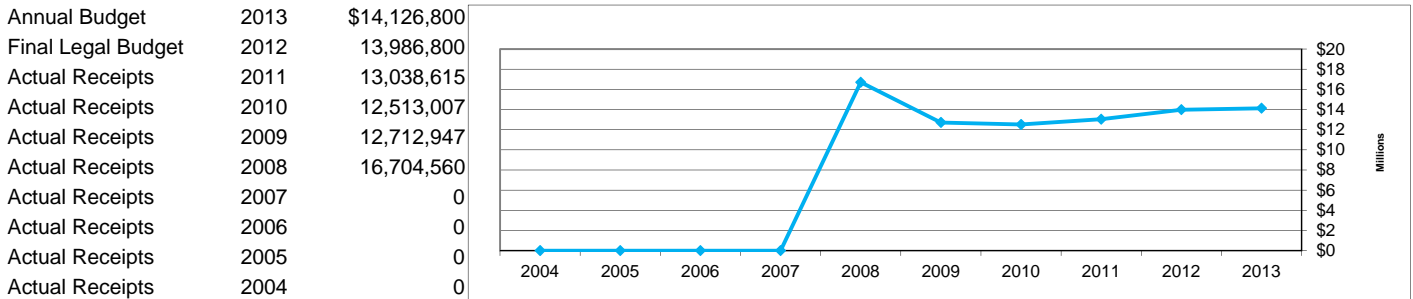
State Sources



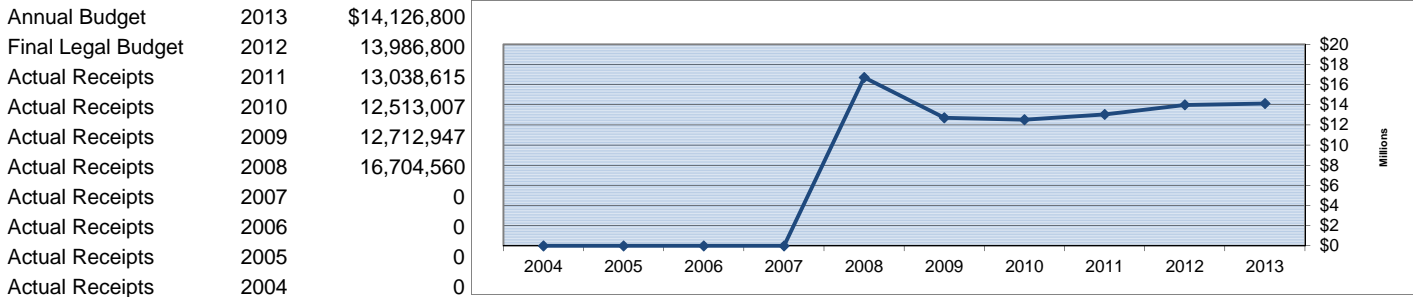
Federal Sources



Other Funding Sources



Total Revenues and Other Sources



DAVIS SCHOOL DISTRICT
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STUDENT ACTIVITIES FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	120,499	105,137	100,900	105,200	106,300	1.05%	1,100
1700 School Fees	10,797,412	10,594,501	10,507,000	11,325,100	11,438,400	1.00%	113,300
1900 Other Local Revenue	1,595,096	2,338,977	2,322,200	2,556,500	2,582,100	1.00%	25,600
5200 Change in Net Assets	0	0	0	0	0	0.00%	0
TOTAL REVENUE	\$12,513,007	\$13,038,615	\$12,930,100	\$13,986,800	\$14,126,800	1.00%	\$140,000

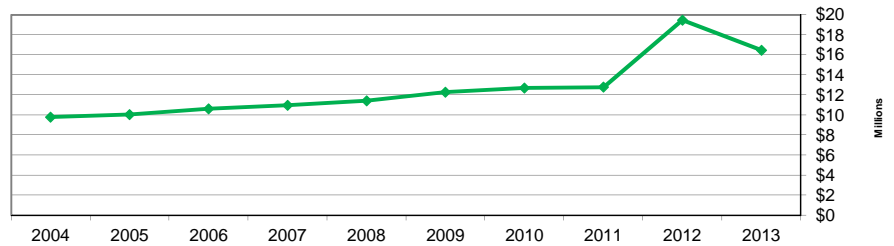
STUDENT ACTIVITIES FUND - EXPENDITURES

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	832,567	809,687	1,000,700	1,000,700	1,010,700	1.00%	10,000
210 Retirement	63,396	71,134	101,100	102,500	103,700	1.17%	1,200
220 Social Security	50,820	57,930	61,000	62,600	63,200	0.96%	600
240 Insurance	3,090	2,781	5,000	10,000	10,100	1.00%	100
TOTAL BENEFITS	117,306	131,845	167,100	175,100	177,000	1.09%	1,900
300 Professional Services	514,120	692,698	733,600	750,000	757,500	1.00%	7,500
500 Misc. Purchased Services	227,964	292,704	303,000	305,600	308,700	1.01%	3,100
TOTAL PURCHASED SERV.	742,084	985,402	1,036,600	1,055,600	1,066,200	1.00%	10,600
600 Supplies	10,189,350	10,265,728	10,543,900	11,551,600	11,667,100	1.00%	115,500
700 Furniture & Equipment	83,604	202,785	181,800	203,800	205,800	0.98%	2,000
TOTAL EXPENDITURES	11,964,911	12,395,447	12,930,100	13,986,800	14,126,800	1.00%	140,000
TOTAL REVENUE AND OTHER SOURCES	12,513,007	13,038,615	12,930,100	13,986,800	14,126,800	1.00%	140,000
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	548,096	643,168	0	0	0		0
FUND BALANCE, BEGINNING	7,752,907	8,301,003	8,944,171	8,944,171	8,944,171		0
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$8,301,003	\$8,944,171	\$8,944,171	\$8,944,171	\$8,944,171		\$0

CAPITAL OUTLAY FUND - REVENUE TRENDS

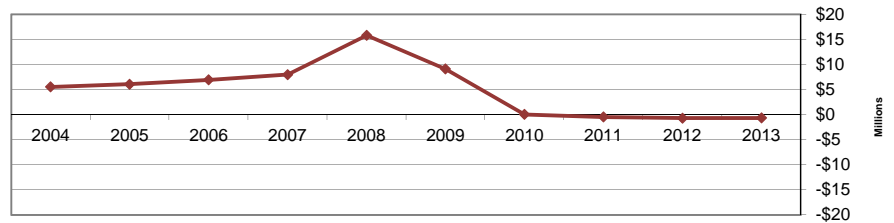
Property Taxes

Annual Budget	2013	\$16,470,200
Final Legal Budget	2012	19,467,200
Actual Receipts	2011	12,781,142
Actual Receipts	2010	12,703,757
Actual Receipts	2009	12,285,215
Actual Receipts	2008	11,436,460
Actual Receipts	2007	10,967,311
Actual Receipts	2006	10,618,429
Actual Receipts	2005	10,046,025
Actual Receipts	2004	9,801,214



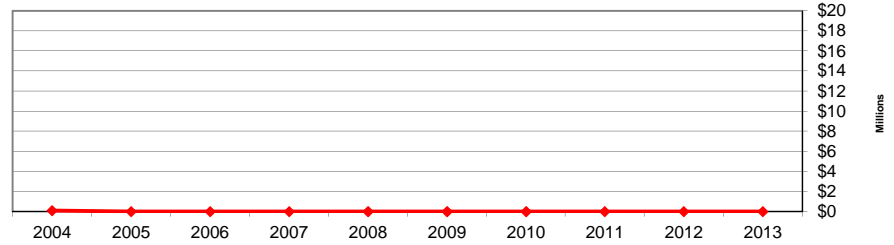
State Sources

Annual Budget	2013	-\$660,075
Final Legal Budget	2012	-696,321
Actual Receipts	2011	-486,377
Actual Receipts	2010	47,080
Actual Receipts	2009	9,085,789
Actual Receipts	2008	15,795,421
Actual Receipts	2007	7,979,575
Actual Receipts	2006	6,940,642
Actual Receipts	2005	6,068,431
Actual Receipts	2004	5,528,319



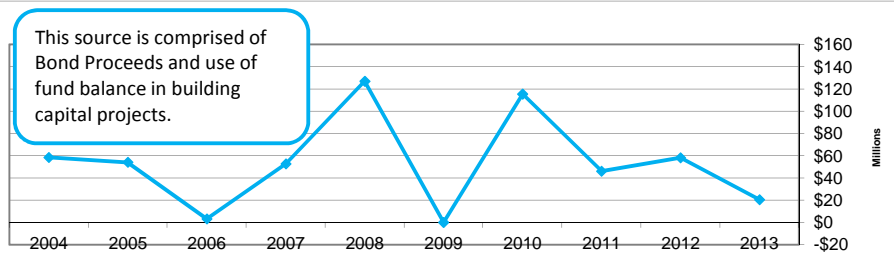
Federal Sources

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	96,065



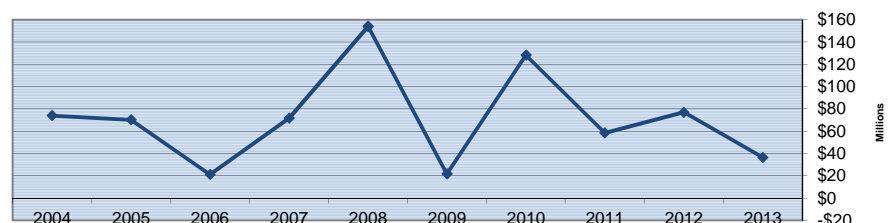
Other Funding Sources

Annual Budget	2013	\$20,715,000
Final Legal Budget	2012	58,258,576
Actual Receipts	2011	46,179,370
Actual Receipts	2010	115,459,811
Actual Receipts	2009	337,233
Actual Receipts	2008	126,949,024
Actual Receipts	2007	52,819,876
Actual Receipts	2006	3,548,989
Actual Receipts	2005	54,147,058
Actual Receipts	2004	58,595,825



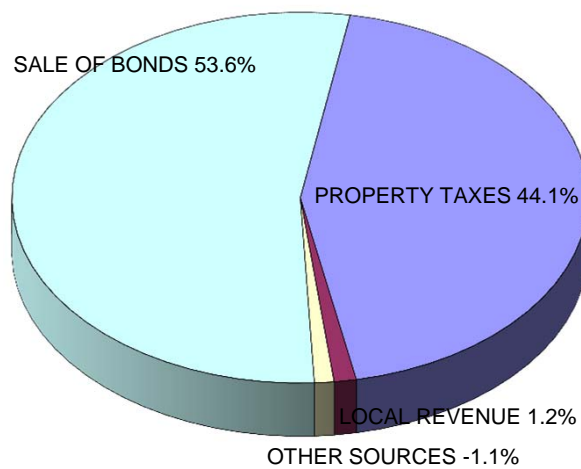
Total Revenues and Other Sources

Annual Budget	2013	\$36,525,125
Final Legal Budget	2012	77,029,455
Actual Receipts	2011	58,474,135
Actual Receipts	2010	128,210,648
Actual Receipts	2009	21,708,237
Actual Receipts	2008	154,180,905
Actual Receipts	2007	71,766,762
Actual Receipts	2006	21,108,060
Actual Receipts	2005	70,261,514
Actual Receipts	2004	74,021,423

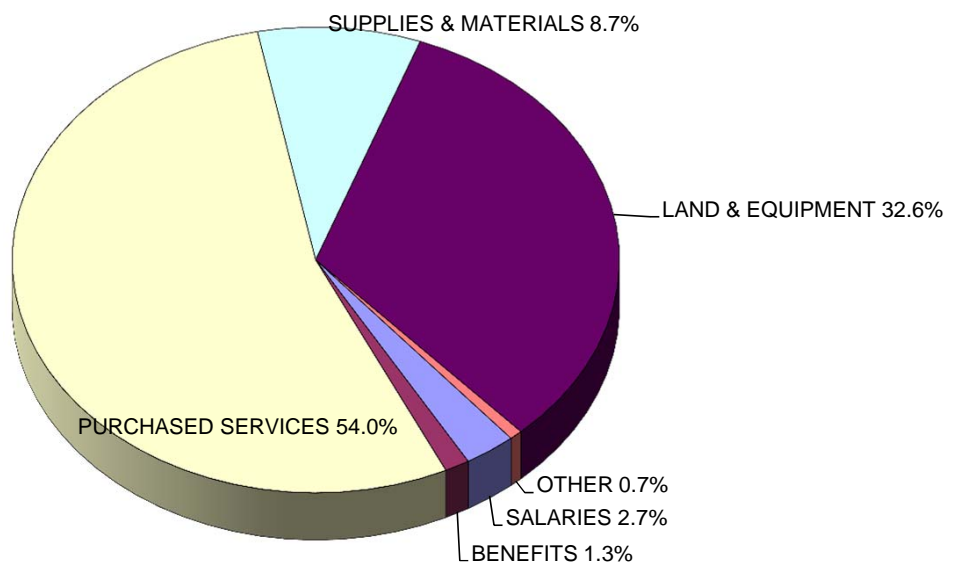


CAPITAL OUTLAY FUND - FY2013 BUDGET

REVENUE SOURCES



EXPENDITURES



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CAPITAL OUTLAY FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1120 Cap Outlay/Debt Serv Levy	1,217,443	9,889,496	7,110,215	9,710,100	16,470,200	69.62%	6,760,100
1121 10% Basic Program Levy	11,486,314	2,891,646	9,750,600	9,757,100	0	-100.00%	-9,757,100
1500 Earnings on Investments	368,627	353,130	300,000	300,000	300,000	0.00%	0
1900 Other Local Revenue	2,378,459	256,553	150,000	165,000	165,000	0.00%	0
TOTAL REVENUE LOCAL SOURCES	15,450,843	13,390,825	17,310,815	19,932,200	16,935,200	-15.04%	-2,997,000
3000 - REVENUE STATE SOURCES							
3900 Other State Sources	0	0	0	0	0	0.00%	0
3650 Capital Outlay Equalization	515,674	237,525	370,465	140,571	259,925	84.91%	119,354
3650 Charter School - Local Repl	-468,594	-723,902	-850,000	-836,892	-920,000	9.93%	-83,108
TOTAL REVENUE STATE SOURCES	47,080	-486,377	-479,535	-696,321	-660,075	-5.21%	36,246
TOTAL REVENUE CAPITAL OUTLAY	15,497,923	12,904,448	16,831,280	19,235,879	16,275,125	-15.39%	-2,960,754
5000 - OTHER FINANCING SOURCES:							
5100 Sale of Bonds	111,500,000	45,000,000	43,000,000	35,000,000	20,000,000	-42.86%	-15,000,000
5300 Sale of Fixed Assets	3,000	0	250,000	250,000	250,000	0.00%	0
5500 Bond Premium	1,209,725	569,687	1,000,000	2,543,576	0	-100.00%	-2,543,576
5800 Decrease to Fund Balance	0	0	0	20,000,000	0	-100.00%	-20,000,000
TOTAL OTHER FINANCING SOURCES	112,712,725	45,569,687	44,250,000	57,793,576	20,250,000	-64.96%	-37,543,576
TOTAL REVENUE & OTHER FINANCING	\$128,210,648	\$58,474,135	\$61,081,280	\$77,029,455	\$36,525,125	-52.58%	-\$40,504,330

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CAPITAL OUTLAY FUND - EXPENDITURES

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
4000 - FACILITY ACQUISITION:							
100 Salaries	807,496	758,520	778,100	774,100	789,600	2.00%	15,500
210 Retirement	126,124	129,561	127,500	142,500	156,800	10.04%	14,300
220 Social Security	58,751	53,799	54,400	54,700	55,800	2.01%	1,100
240 Health Insurance	140,891	133,283	138,600	142,100	144,900	1.97%	2,800
290 Other Benefits	22,643	22,772	22,800	23,000	23,000	0.00%	0
TOTAL BENEFITS	348,409	339,415	343,300	362,300	380,500	5.02%	18,200
300 Professional Services	4,043,342	3,402,428	5,000,000	2,621,500	2,100,000	-19.89%	-521,500
400 Contractor Services	49,511,924	42,502,814	37,224,712	60,806,755	13,435,338	-77.90%	-47,371,417
500 Misc. Purchased Services	67,368	21,802	6,700	28,900	28,900	0.00%	0
TOTAL PURCHASED SERV.	53,622,634	45,927,044	42,231,412	63,457,155	15,564,238	-75.47%	-47,892,917
600 Supplies & Materials	4,713,413	4,754,304	2,500,000	4,499,800	2,500,000	-44.44%	-1,999,800
710 Land & Improvements	3,307,494	3,053,784	2,000,000	346,600	2,000,000	477.03%	1,653,400
732 Vehicles	786,573	0	1,228,168	352,700	400,000	13.41%	47,300
733 Furniture & Fixtures	1,422,131	1,001,150	2,500,000	1,001,400	1,000,000	-0.14%	-1,400
749 Other Equipment	4,900,535	4,742,492	7,500,000	5,034,100	5,000,000	-0.68%	-34,100
750 Materials & Books	1,176,770	323,132	2,000,000	999,100	1,000,000	0.09%	900
TOTAL LAND & EQUIPMENT	11,593,503	9,120,558	15,228,168	7,733,900	9,400,000	21.54%	1,666,100
800 Other Expenses	1,707,664	253,468	300	202,200	200,000	-1.09%	-2,200
840 Debt Service - Principal	0	0	0	0	7,690,787	100.00%	7,690,787
TOTAL EXPENSE FACIL. ACQUISITION	72,793,119	61,153,309	61,081,280	77,029,455	36,525,125	-52.58%	-40,504,330
Interfund Transfer	3,000,000	0	0	0	0	0.00%	0
Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL ALL EXPENDITURES	75,793,119	61,153,309	61,081,280	77,029,455	36,525,125	-52.58%	-40,504,330
TOTAL REVENUE AND OTHER SOURCES	128,210,648	58,474,135	61,081,280	77,029,455	36,525,125	-52.58%	-40,504,330
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	52,417,529	-2,679,174	0	0	0		0
FUND BALANCES, BEGINNING	1,658,065	54,075,594	51,396,420	51,396,420	31,396,420		-20,000,000
Budgeted Changes in Fund Balance			0	-20,000,000	0		20,000,000
FUND BALANCES, ENDING	\$54,075,594	\$51,396,420	\$51,396,420	\$31,396,420	\$31,396,420		\$0

DAVIS SCHOOL DISTRICT
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MAJOR CAPITAL PROJECTS SUMMARY

(Projects currently under construction)

	Actual Expense Prior to 2011	Actual Expense 2011	Budgeted 2012	Budgeted 2013	Budgeted 2014	Total
JR HIGH #16 - CENTENNIAL JR New junior high school built in West Kaysville adjacent to Snow Horse Elementary - Opened in FY2012	7,456,600	16,772,591	5,370,809	-	-	29,600,000
LAYTON HIGH PHASE I	10,121,172	-	-	-	-	10,121,172
LAYTON HIGH PHASE II Media Center moved to west side, added new little theater, added fitness center where old tennis courts were. Phase II is classroom addition on the north side, renovate the administration area and switch the current lunchroom location with the computer lab area and commons.	3,864,600	12,708,205	4,609,195	-	-	21,182,000
WASATCH ELEM REBUILD The new building was built on property just west of the old school building, then the old building was razed and used for playground and parking.	-	476,675	7,800,000	7,523,325		15,800,000
SPECIAL EDUCATION FACILITY New school will be constructed for special education students in Farmington on the current site.	26,269	605,152	7,000,000	3,868,579	1,000,000	12,500,000

MAJOR CAPITAL PROJECTS



JR HIGH # 16 - CENTENNIAL JR (Kaysville, Utah)



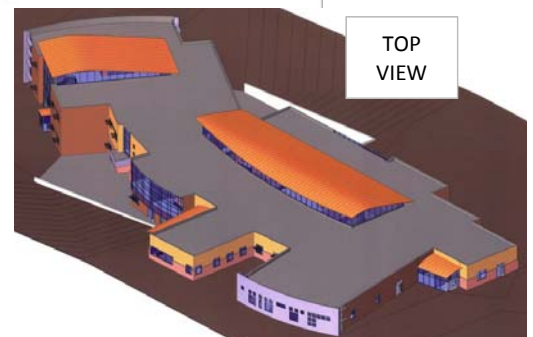
LAYTON HIGH PHASE II (Layton, Utah)



WASATCH ELEMENTARY REBUILD (Clearfield, Utah)



SPECIAL EDUCATION FACILITY
(Farmington, Utah)



DAVIS SCHOOL DISTRICT
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RECENTLY CONSTRUCTED BUILDINGS

	Year School began (will begin) in the new building	Location	Elem	Jr High	High School	Other
1	2013 - Vista Center Rebuild	Farmington				1
2	2013 - Wasatch Elementary Rebuild	Clearfield	1			
3	2012 - Centennial Junior High	Kaysville		1		
4	2011 - Endeavour Elementary	Kaysville	1			
5	2010 - Foxboro Elementary	North Salt Lake	1			
6	2010 - Legacy Junior High	Layton		1		
7	2009 - Buffalo Point Elementary	Syracuse	1			
8	2008 - Ellison Park Elementary	Layton	1			
9	2008 - Snow Horse Elementary	Kaysville	1			
10	2008 - Syracuse High School	Syracuse			1	
11	2007 - Parkside Elementary	Clinton	1			
12	2006 - North Davis Junior High Rebuild	Clearfield		1		
13	2005 - Davis High School Rebuild	Kaysville			1	
14	2005 - Sand Springs Elementary	Layton	1			
15	2004 - Eagle Bay Elementary	Farmington	1			
16	2004 - West Point Junior High	West Point		1		
17	2003 - Heritage Elementary	Layton	1			
18	2001 - Bountiful Junior High Rebuild	Bountiful		1		
19	2001 - Canyon Heights Alternative	Kaysville				1
20	2000 - Bluffridge Elementary	Syracuse	1			
21	2000 - Creekside Elementary	Kaysville	1			
22	2000 - Lakeside Elementary	West Point	1			
23	1998 - Mountain High Alternative	Kaysville				1
24	1996 - Mountain View Elementary	Layton	1			
25	1996 - Windridge Elementary	Kaysville	1			
26	1995 - Fairfield Junior High	Kaysville		1		
27	1995 - Family Enrichment Center	Kaysville				1
28	1993 - Northridge High School	Layton			1	
29	1992 - Syracuse Junior High	Syracuse		1		
Totals			15	7	3	4

DAVIS SCHOOL DISTRICT
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ANNUAL OVERHEAD COSTS OF NEW SCHOOLS

	Elementary		Junior High		High School	
Salary and Benefits for increased personnel:						
Principal	1	120,382	1	118,575	1	131,413
Asst. Principal	0	0	2	209,153	3	353,036
Administrative Intern	0.5	44,216	0	0	0	0
Counselors	0	0	2.5	201,149	4.0	321,838
WBL Coordinator	0	0	0	0	1	80,459
Media / Librarian	1	42,586	1	68,284	1	68,284
Technical Specialist	0.5	36,515	0.5	36,515	1.0	73,030
Head Secretary	1	47,324	1	47,324	1	48,868
Other Secretaries	0	0	2	79,680	4	206,065
Office Assistants	3.5	26,679	2	15,245	3	19,056
Prep Time Assts	2	26,443	0	0	0	0
SEM	1	7,478	0	0	0	0
Productivity Units	0	0	3	26,813	4	35,750
Custodial:						
Head Custodian	1	53,737	1	63,695	1	68,994
Full Time/Asst.	0	0	1	47,324	5	468,967
Part Time	4	32,512	8.5	69,088	15.0	121,920
Subtotal - Personnel:		437,872		982,845		1,997,680
Property Insurance		3,500		9,500		24,300
Utilities		77,900		118,300		293,900
Resource Officer		0		14,249		28,498
Athletic Supplies		0		2,500		0
Addtl Maint. Persnl	0.0	0	0.0	0	1.0	59,039
Custodial Supplies		6,900		8,900		20,000
Subtotal Other:		88,300		153,449		425,737
GRAND TOTAL:		\$526,172		\$1,136,294		\$2,423,417

One Time Expenditures to open school:

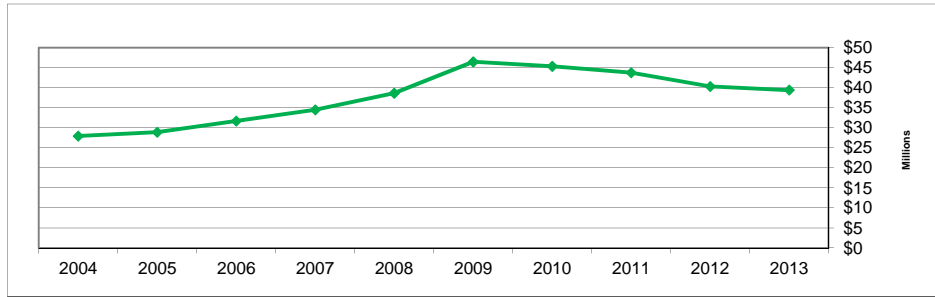
Early Hire of Principal	0.4	50,159	0.5	49,406	1.3	174,779
Early Hire of Secretary	0.4	19,718	0.5	19,718	1.0	48,868
Early Hire of Custodians	0.2	9,135	0.2	10,828	0.5	34,497
Boundary Study Expense	1	10,000	1	10,000	1	20,000
Total One time		89,013	1	89,953	1	278,144

DAVIS SCHOOL DISTRICT
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For the Fiscal Year Ending June 30, 2013

DEBT SERVICE FUND - REVENUE TRENDS

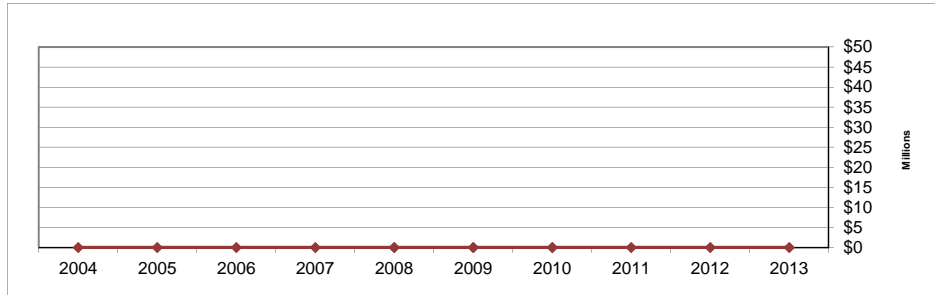
Property Taxes

Annual Budget	2013	\$39,390,600
Final Legal Budget	2012	40,330,500
Actual Receipts	2011	43,762,293
Actual Receipts	2010	45,363,002
Actual Receipts	2009	46,448,954
Actual Receipts	2008	38,637,500
Actual Receipts	2007	34,512,798
Actual Receipts	2006	31,707,295
Actual Receipts	2005	28,899,586
Actual Receipts	2004	27,952,903



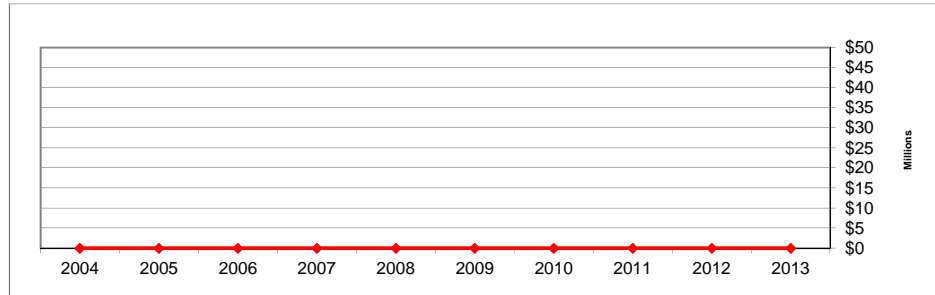
State Sources

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



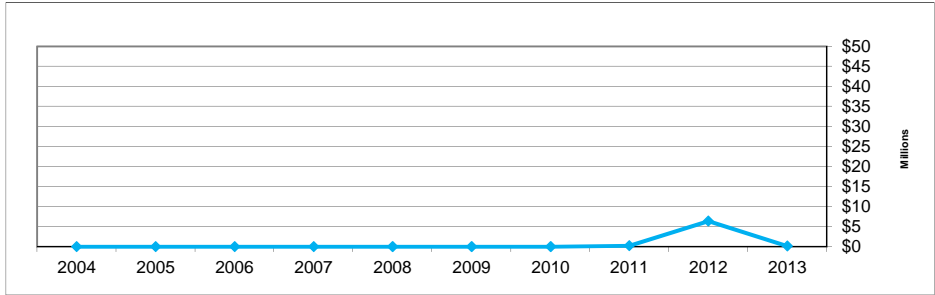
Federal Sources

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



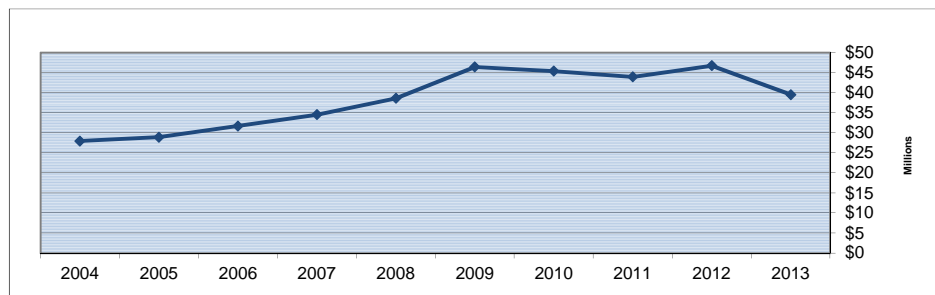
Other Funding Sources

Annual Budget	2013	\$136,199
Final Legal Budget	2012	6,409,194
Actual Receipts	2011	220,839
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



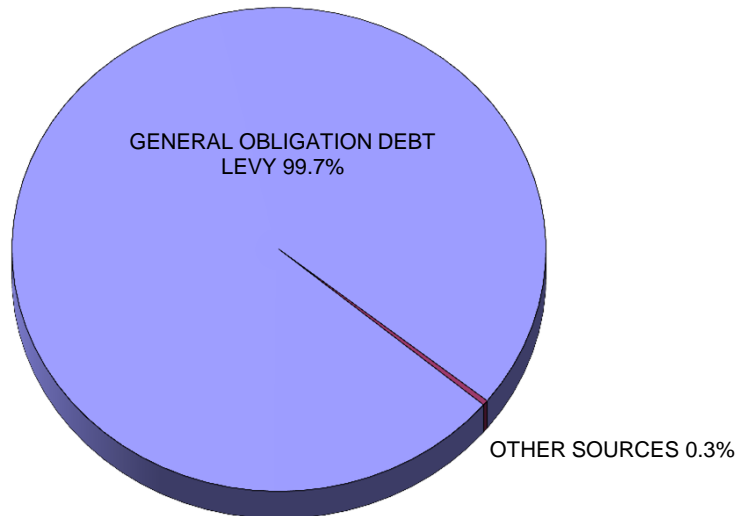
Total Revenues and Other Sources

Annual Budget	2013	\$39,526,799
Final Legal Budget	2012	46,739,694
Actual Receipts	2011	43,983,132
Actual Receipts	2010	45,363,002
Actual Receipts	2009	46,448,954
Actual Receipts	2008	38,637,500
Actual Receipts	2007	34,512,798
Actual Receipts	2006	31,707,295
Actual Receipts	2005	28,899,586
Actual Receipts	2004	27,952,903

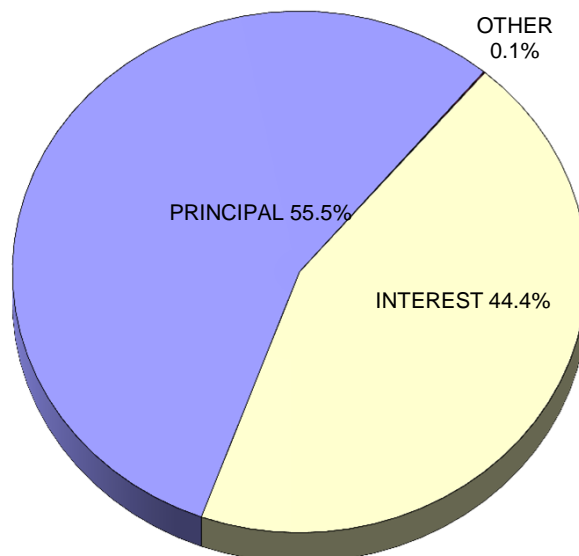


DEBT SERVICE FUND - FY2013 BUDGET

REVENUE SOURCES



EXPENDITURES



DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
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BOND ISSUANCE HISTORY - BY AUTHORIZATION

Date of Issuance	Amount Issued	Total Authorization	Year of Authorization
Budgeted for March 2018	22,500,000		
Budgeted for March 2017	20,000,000		
Budgeted for March 2016	20,000,000		
Budgeted for March 2015	20,000,000		
Budgeted for March 2014	20,000,000		
Budgeted for March 2013	20,000,000		
March 2012	35,000,000		
March 2011	45,000,000		
March 2010	47,500,000	250,000,000	November 2009
March 2010	21,000,000		
July 2009	43,000,000		
May 2008	64,000,000		
August 2007	55,000,000		
September 2006	47,000,000	230,000,000	June 2006
April 2005	52,200,000		
June 2004	55,000,000		
June 2003	40,800,000		
Apr 2002	42,000,000	190,000,000	February 2002
September 2001	10,000,000		
November 1999	25,000,000		
November 1998	40,000,000	75,000,000	June 1998

DAVIS SCHOOL DISTRICT
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DEBT SERVICE FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1122 General Obligation Debt Levy	45,363,002	43,762,293	42,139,700	40,330,500	39,390,600	-2.33%	-939,900
1120 Capital Outlay/Debt Serv Levy	0	0	2,609,285	0	0	0.00%	0
TOTAL REVENUE LOCAL SOURCES	45,363,002	43,762,293	44,748,985	40,330,500	39,390,600	-2.33%	-939,900
3000 - REVENUE STATE SOURCES							
3620 Critical Building Aid	0	0	0	0	0	0.00%	0
3650 Capital Outlay Equalization	0	0	0	0	0	0.00%	0
TOTAL REVENUE STATE SOURCES	0	0	0	0	0	0.00%	0
5000 - OTHER FINANCING SOURCES:							
5500 Refunding Bond Premium/Escre	0	220,839	0	0	0	0.00%	0
5800 Fund Balance	0	0	1,830,000	6,409,194	136,199	-97.87%	-6,272,995
TOTAL OTHER FINANCING SOURCES	0	220,839	1,830,000	6,409,194	136,199	-97.87%	-6,272,995
TOTAL REVENUE & OTHER FINANCIN	\$45,363,002	\$43,983,132	\$46,578,985	\$46,739,694	\$39,526,799	-15.43%	-\$7,212,895

DEBT SERVICE FUND - EXPENDITURES

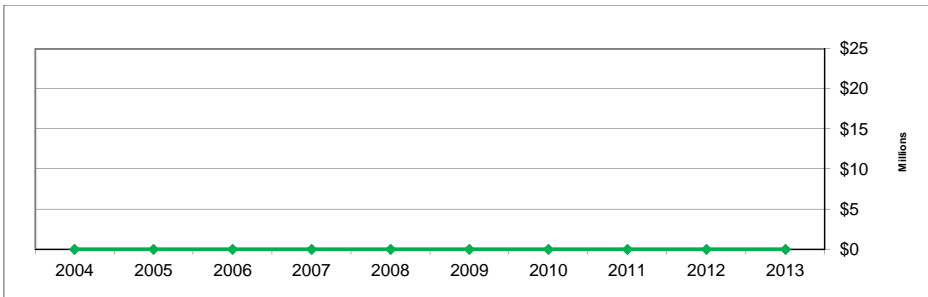
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
5000 - DEBT SERVICE:							
830 Interest	15,515,618	17,124,320	17,941,985	17,774,694	17,552,586	-1.25%	-222,108
840 Principal Payment	28,825,000	27,725,000	28,607,000	28,935,000	21,944,213	-24.16%	-6,990,787
890 Other	23,050	229,867	30,000	30,000	30,000	0.00%	0
TOTAL EXPENSE DEBT SERVICE	44,363,668	45,079,187	46,578,985	46,739,694	39,526,799	-15.43%	-7,212,895
6000 - OTHER FINANCING USES:							
945 Increase to Fund Balance	0	0	0	0	0	0.00%	0
TOTAL ALL EXPENDITURES	44,363,668	45,079,187	46,578,985	46,739,694	39,526,799	-15.43%	-7,212,895
TOTAL REVENUE AND OTHER SOURC	45,363,002	43,983,132	46,578,985	46,739,694	39,526,799	-15.43%	-7,212,895
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	999,334	-1,096,055	0	0	0		0
FUND BALANCES, BEGINNING	6,642,114	7,641,448	6,545,393	6,545,393	136,199		-6,409,194
Budgeted Changes in Fund Balance			-1,830,000	-6,409,194	-136,199		6,272,995
FUND BALANCES, ENDING	\$7,641,448	\$6,545,393	\$4,715,393	\$136,199	\$0		-\$136,199

DAVIS SCHOOL DISTRICT
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NUTRITION SERVICES FUND - REVENUE TRENDS

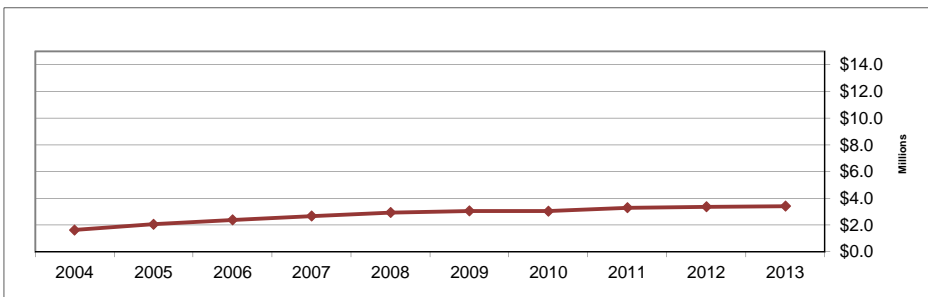
Property Taxes

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



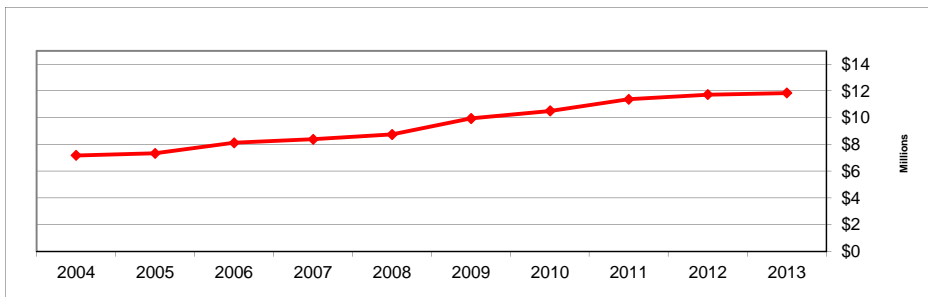
State Sources

Annual Budget	2013	\$3,411,500
Final Legal Budget	2012	3,377,700
Actual Receipts	2011	3,291,921
Actual Receipts	2010	3,047,853
Actual Receipts	2009	3,049,869
Actual Receipts	2008	2,937,430
Actual Receipts	2007	2,675,744
Actual Receipts	2006	2,392,873
Actual Receipts	2005	2,063,159
Actual Receipts	2004	1,631,891



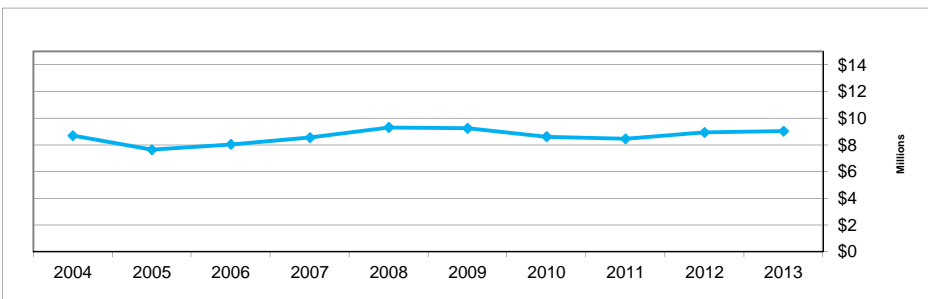
Federal Sources

Annual Budget	2013	\$11,852,000
Final Legal Budget	2012	11,734,600
Actual Receipts	2011	11,386,448
Actual Receipts	2010	10,504,747
Actual Receipts	2009	9,952,223
Actual Receipts	2008	8,745,638
Actual Receipts	2007	8,388,694
Actual Receipts	2006	8,122,921
Actual Receipts	2005	7,337,257
Actual Receipts	2004	7,181,639



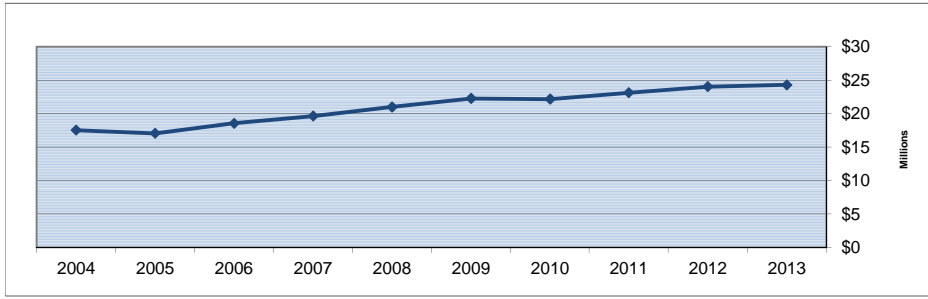
Other Funding Sources

Annual Budget	2013	\$9,035,400
Final Legal Budget	2012	8,946,000
Actual Receipts	2011	8,464,384
Actual Receipts	2010	8,624,099
Actual Receipts	2009	9,258,379
Actual Receipts	2008	9,317,741
Actual Receipts	2007	8,561,595
Actual Receipts	2006	8,049,391
Actual Receipts	2005	7,653,133
Actual Receipts	2004	8,703,692



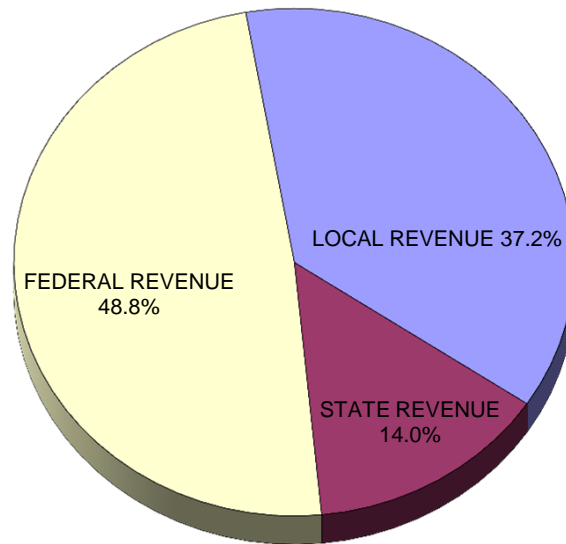
Total Revenues and Other Sources

Annual Budget	2013	\$24,298,900
Final Legal Budget	2012	24,058,300
Actual Receipts	2011	23,142,753
Actual Receipts	2010	22,176,699
Actual Receipts	2009	22,260,471
Actual Receipts	2008	21,000,809
Actual Receipts	2007	19,626,033
Actual Receipts	2006	18,565,185
Actual Receipts	2005	17,053,549
Actual Receipts	2004	17,517,222

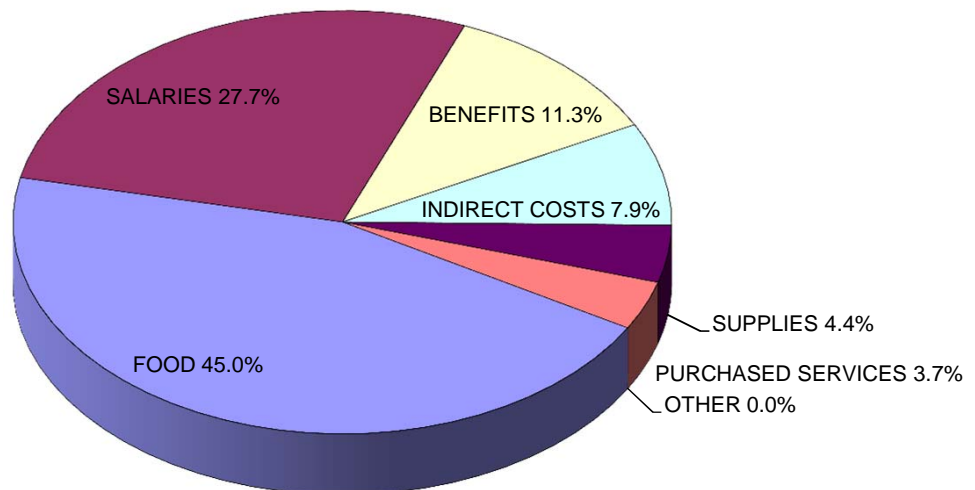


NUTRITION SERVICES FUND - FY2013 BUDGET

REVENUE SOURCES



EXPENDITURES



DAVIS SCHOOL DISTRICT
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SCHOOL LUNCH - PRICE HISTORY

School Year	Elementary Lunch Price	Junior High Lunch Price	High School Lunch Price
2013	\$1.75	\$2.15	\$3.00
2012	1.60	2.00	2.00
2012	1.60	2.00	2.00
2011	1.60	2.00	2.00
2010	1.60	2.00	2.00
2009	1.60	2.00	2.00
2008	1.55	1.95	1.95
2007	1.50	1.90	1.90
2006	1.45	1.85	1.85
2005	1.40	1.80	1.80
2004	1.35	1.75	1.75
2003	1.35	1.75	1.75
2002	1.15	1.50	1.50
2001	1.15	1.50	1.50

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NUTRITION SERVICES FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - REVENUE LOCAL SOURCES:							
1610 Sales to Pupils	7,984,542	7,827,894	8,314,800	8,244,500	8,326,900	1.00%	82,400
1620 Sales to Adults	258,359	242,013	267,300	242,000	244,400	0.99%	2,400
1690 Other Local Revenue	381,198	394,477	457,500	459,500	464,100	1.00%	4,600
TOTAL REVENUE LOCAL SOURCES	8,624,099	8,464,384	9,039,600	8,946,000	9,035,400	1.00%	89,400
3000 - REVENUE STATE SOURCES							
3770 State School Lunch	3,047,853	3,291,921	3,141,900	3,377,700	3,411,500	1.00%	33,800
TOTAL REVENUE STATE SOURCES	3,047,853	3,291,921	3,141,900	3,377,700	3,411,500	1.00%	33,800
4000- REVENUE FEDERAL SOURCES:							
4571 Lunch Reimbursement	1,650,058	1,720,287	1,755,700	1,755,700	1,773,300	1.00%	17,600
4572 Free / Reduced Price	5,508,660	5,760,130	6,039,300	6,039,300	6,099,700	1.00%	60,400
4574 Breakfast Reimbursement	1,569,853	1,966,105	1,735,300	1,981,900	2,001,700	1.00%	19,800
4576 Federal Food Commodities	1,658,406	1,710,933	1,675,000	1,720,000	1,737,200	1.00%	17,200
4577 Summer Program Reimburs.	109,270	196,071	308,200	237,700	240,100	1.01%	2,400
4661 ARRA - CNP Equipment	8,500	32,922	0	0	0	0.00%	0
TOTAL REVENUE FEDERAL SOURCES	10,504,747	11,386,448	11,513,500	11,734,600	11,852,000	1.00%	117,400
TOTAL REVENUE FOOD SERVICE FUND	22,176,699	23,142,753	23,695,000	24,058,300	24,298,900	1.00%	240,600
5200 Change in Net Assets	0	0	0	0	0	0.00%	0
TOTAL AVAILABLE RESOURCES	\$22,176,699	\$23,142,753	\$23,695,000	\$24,058,300	\$24,298,900	1.00%	\$240,600

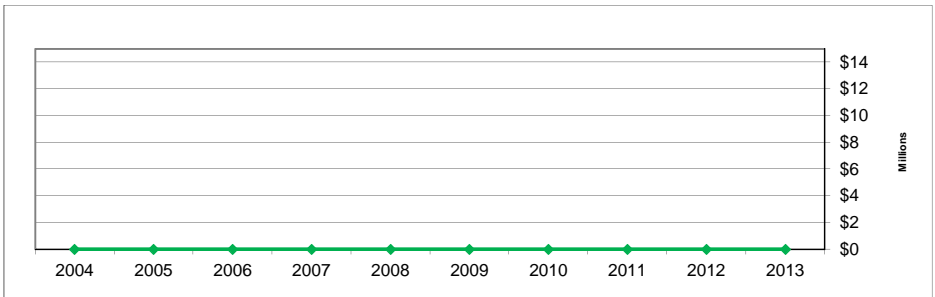
NUTRITION SERVICES FUND - EXPENDITURES

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	6,151,550	6,119,930	6,580,000	6,450,500	6,572,500	1.89%	122,000
210 Retirement	786,724	832,092	960,200	846,500	931,200	10.01%	84,700
220 Social Security	437,139	433,139	474,700	442,900	451,800	2.01%	8,900
240 Health Insurance	1,514,332	1,327,123	1,652,200	1,252,100	1,276,500	1.95%	24,400
270 Workers Compensation	10,115	22,127	116,200	25,000	25,500	2.00%	500
280 Unemployment Insurance	610	1,902	1,400	2,600	2,600	0.00%	0
290 Other Benefits	6,646	4,154	3,600	4,200	4,300	2.38%	100
TOTAL BENEFITS	2,755,566	2,620,537	3,208,300	2,573,300	2,691,900	4.61%	118,600
300 Professional Services	783,764	797,177	938,900	797,200	797,200	0.00%	0
400 Repair / Rental of Equipment	41,718	283,551	310,100	15,800	15,800	0.00%	0
500 Misc. Purchased Services	51,255	84,874	112,900	72,200	72,200	0.00%	0
TOTAL PURCHASED SERV.	876,737	1,165,602	1,361,900	885,200	885,200	0.00%	0
610 Supplies	620,966	659,881	682,600	1,036,500	1,036,500	0.00%	0
630 Food	7,703,940	7,994,950	7,780,800	8,759,100	8,759,100	0.00%	0
700 Misc Equipment	41,214	204,830	7,900	552,000	552,000	0.00%	0
800 Other Costs	2,239,634	2,200,000	2,250,700	1,866,100	1,866,100	0.00%	0
904 USDA Commodities	1,155,867	948,823	1,822,800	1,935,600	1,935,600	0.00%	0
TOTAL EXPENSES	21,545,474	21,914,553	23,695,000	24,058,300	24,298,900	1.00%	240,600
TOTAL REVENUE AND OTHER SOURCES	22,176,699	23,142,753	23,695,000	24,058,300	24,298,900	1.00%	240,600
INCREASE / (DECREASE) IN NET ASSETS	631,225	1,228,200	0	0	0		0
NET ASSETS, BEGINNING	2,086,165	2,717,390	3,945,590	3,945,590	3,945,590		0
Budgeted Change in Net Assets	0	0	0	0	0		0
NET ASSETS, ENDING	\$2,717,390	\$3,945,590	\$3,945,590	\$3,945,590	\$3,945,590		\$0

PIONEER ADULT REHABILITATION FUND - REVENUE TRENDS

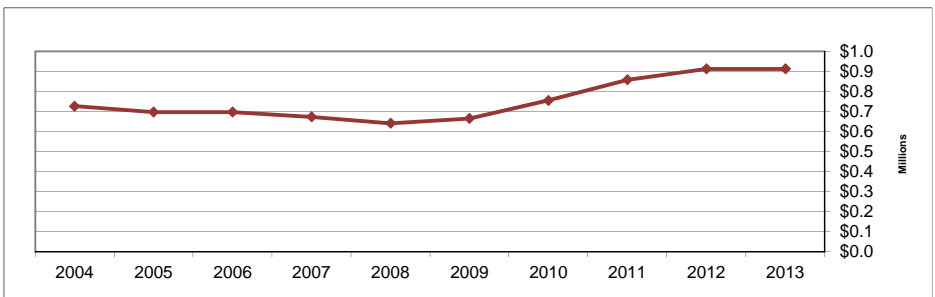
Property Taxes

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



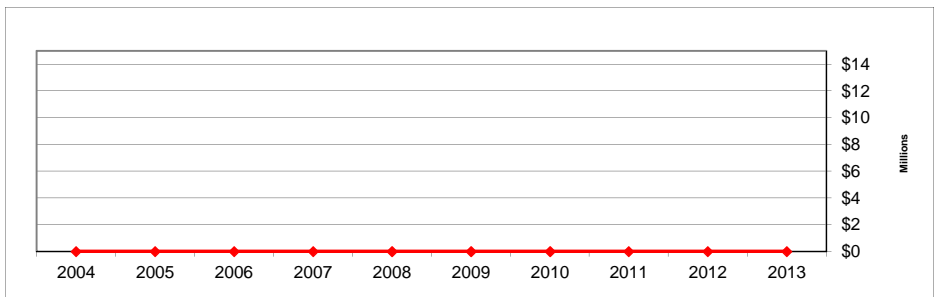
State Sources

Annual Budget	2013	\$912,100
Final Legal Budget	2012	912,100
Actual Receipts	2011	858,656
Actual Receipts	2010	755,310
Actual Receipts	2009	665,301
Actual Receipts	2008	641,764
Actual Receipts	2007	673,435
Actual Receipts	2006	696,638
Actual Receipts	2005	697,503
Actual Receipts	2004	726,688



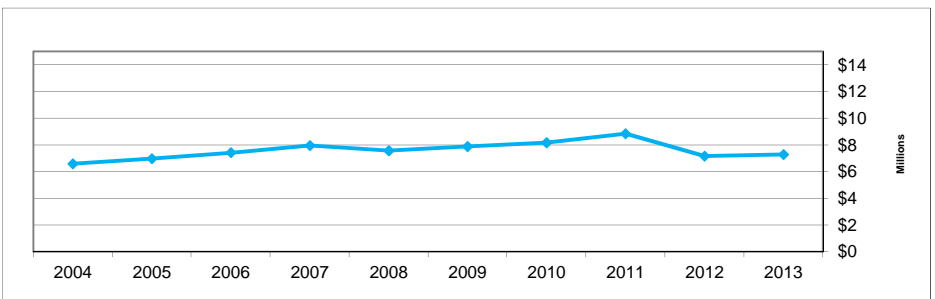
Federal Sources

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



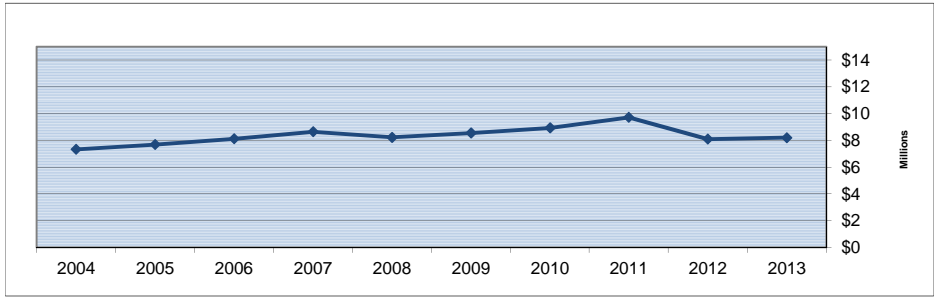
Other Funding Sources

Annual Budget	2013	\$7,295,500
Final Legal Budget	2012	7,181,100
Actual Receipts	2011	8,861,285
Actual Receipts	2010	8,175,370
Actual Receipts	2009	7,888,629
Actual Receipts	2008	7,585,887
Actual Receipts	2007	7,968,431
Actual Receipts	2006	7,425,563
Actual Receipts	2005	6,991,536
Actual Receipts	2004	6,609,824



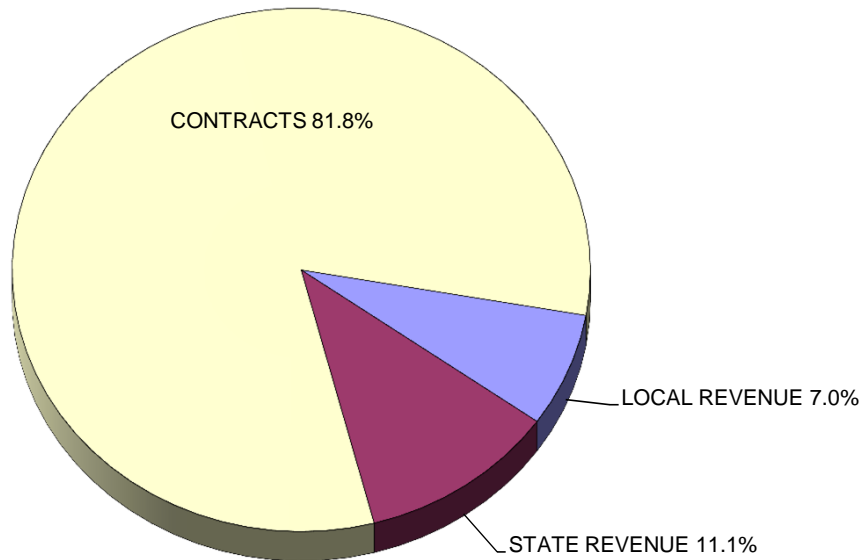
Total Revenues and Other Sources

Annual Budget	2013	\$8,207,600
Final Legal Budget	2012	8,093,200
Actual Receipts	2011	9,719,941
Actual Receipts	2010	8,930,680
Actual Receipts	2009	8,553,930
Actual Receipts	2008	8,227,651
Actual Receipts	2007	8,641,866
Actual Receipts	2006	8,122,201
Actual Receipts	2005	7,689,039
Actual Receipts	2004	7,336,512

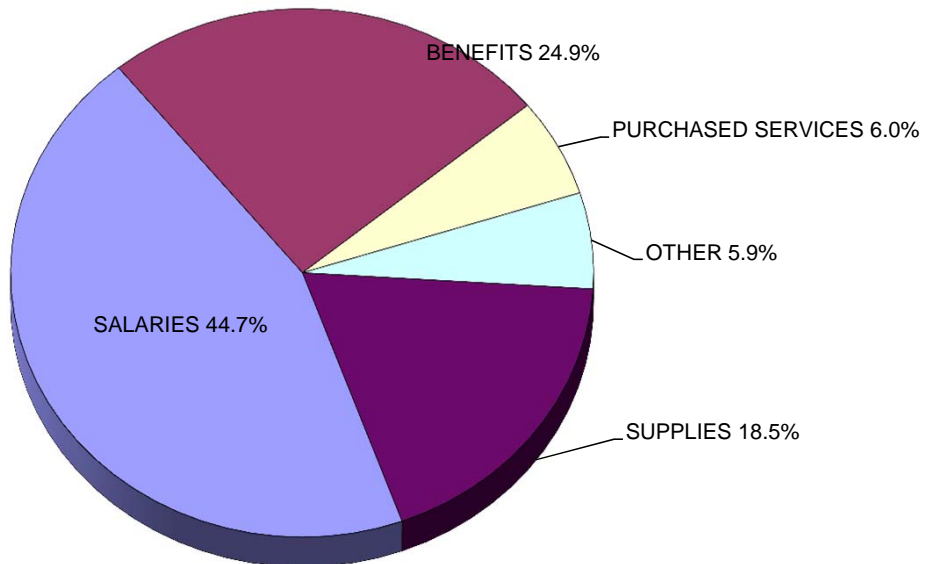


PIONEER ADULT REHABILITATION CENTER FUND - FY2013 BUDGET

REVENUE SOURCES

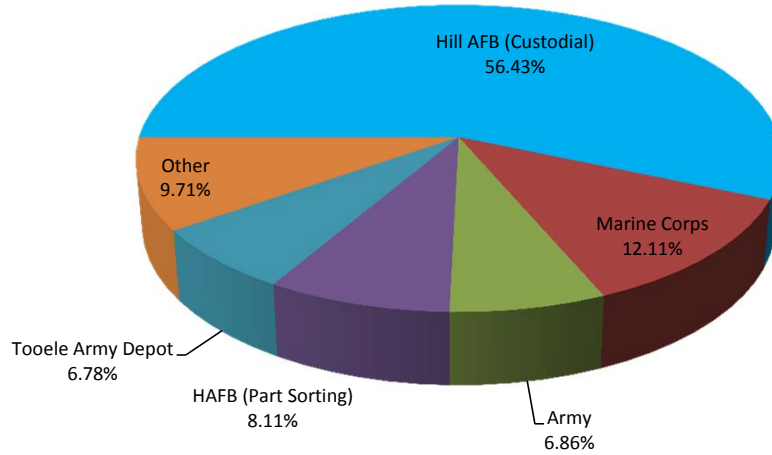


EXPENSES

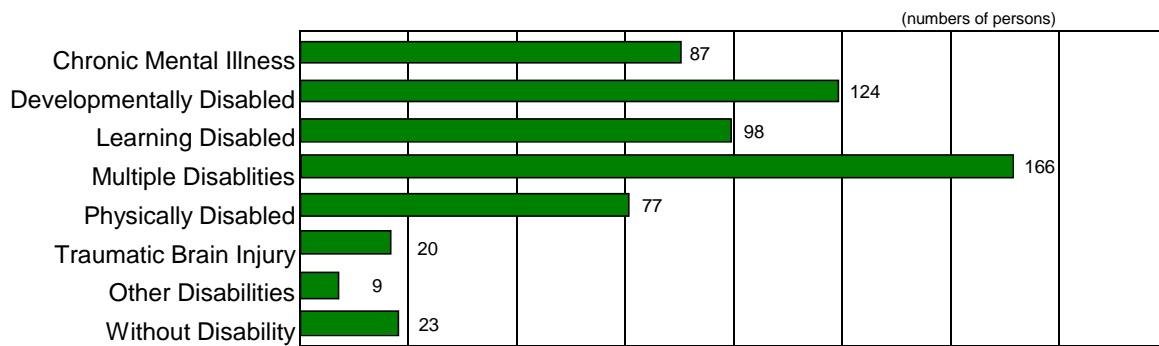


PIONEER ADULT REHABILITATION FUND STATISTICS

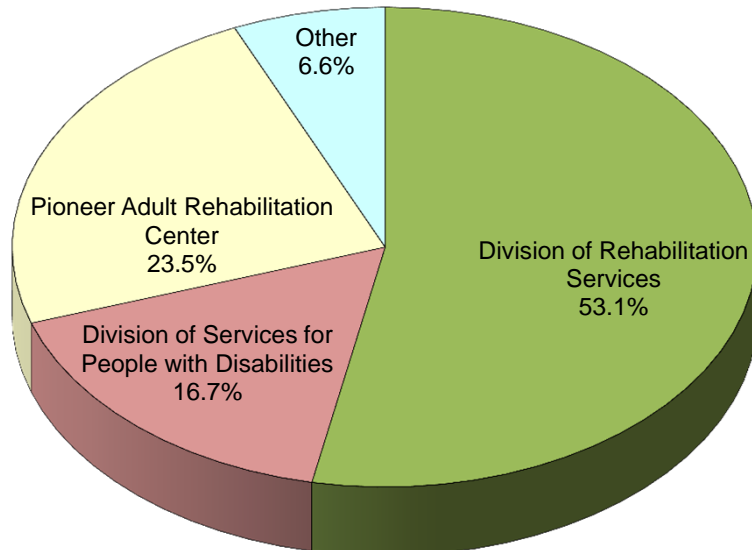
BUSINESSES CONTRACTING WITH PARC:



DISABILITY CONDITIONS OF PERSONS BEING SERVED AT PARC:



CLIENT SPONSORSHIP BY AGENCY:



DAVIS SCHOOL DISTRICT
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PIONEER ADULT REHABILITATION CENTER FUND - REVENUE

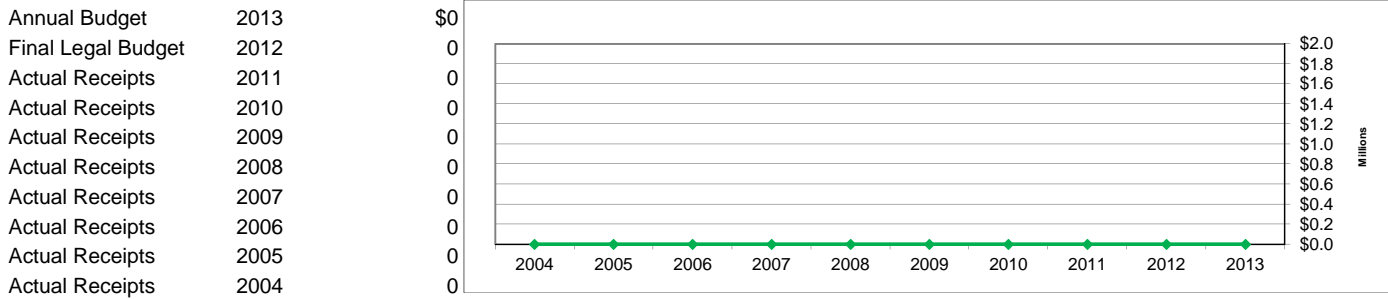
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 - LOCAL REVENUE SOURCES:							
1300 Tuitions and Fees	35,842	47,928	407,100	46,600	46,600	0.00%	0
1510 Interest on Investments	12,043	13,010	11,100	11,100	11,100	0.00%	0
1920 Private Donations	481,857	136,827	108,600	520,900	520,900	0.00%	0
1992 PARC - Contracts	7,645,628	8,663,520	8,437,100	6,602,500	6,716,900	1.73%	114,400
TOTAL REVENUE LOCAL SOURCES	8,175,370	8,861,285	8,963,900	7,181,100	7,295,500	1.59%	114,400
3000 - REVENUE STATE SOURCES							
3910 State Rehab Services	203,251	235,923	342,800	363,800	363,800	0.00%	0
3900 State Social Services	552,059	622,733	713,900	548,300	548,300	0.00%	0
TOTAL REVENUE STATE SOURCES	755,310	858,656	1,056,700	912,100	912,100	0.00%	0
TOTAL REVENUE	8,930,680	9,719,941	10,020,600	8,093,200	8,207,600	1.41%	114,400
5200 Interfund Transfer	0	0	0	0	0	0.00%	0
TOTAL REVENUE & OTHER SOURCES	\$8,930,680	\$9,719,941	\$10,020,600	\$8,093,200	\$8,207,600	1.41%	\$114,400

PIONEER ADULT REHABILITATION CENTER FUND - EXPENSES

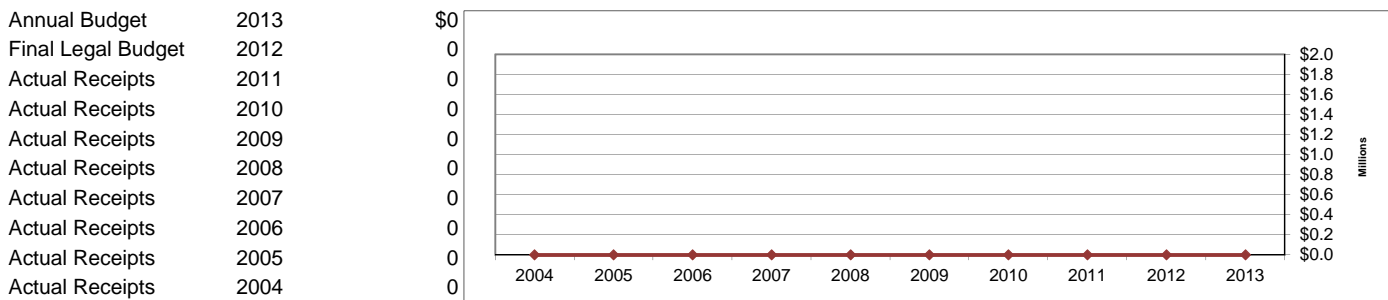
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	4,673,270	4,255,118	4,850,500	3,596,400	3,669,000	2.02%	72,600
210 Retirement	180,096	196,692	212,000	200,000	220,000	10.00%	20,000
220 Social Security	351,082	318,750	375,000	350,000	350,000	0.00%	0
240 Health Insurance	1,270,779	1,092,980	1,381,700	1,119,700	1,141,500	1.95%	21,800
270 Workers Compensation	61,233	27,764	62,000	25,000	25,000	0.00%	0
290 Other Benefits	68,691	156,411	189,900	308,900	308,900	0.00%	0
TOTAL BENEFITS	1,931,881	1,792,597	2,220,600	2,003,600	2,045,400	2.09%	41,800
300 Professional Services	337,777	282,871	273,400	283,400	283,400	0.00%	0
400 Repair / Rental of Equipment	93,070	107,089	113,600	82,700	82,700	0.00%	0
500 Misc. Purchased Services	115,234	127,214	141,300	129,300	129,300	0.00%	0
TOTAL PURCHASED SERV.	546,081	517,174	528,300	495,400	495,400	0.00%	0
600 Supplies	1,290,626	2,052,073	1,716,100	1,515,900	1,515,900	0.00%	0
700 Misc Equipment	20,076	38,610	27,400	9,700	9,700	0.00%	0
780 Depreciation	167,260	165,128	172,200	172,200	172,200	0.00%	0
800 Indirect Costs	746,145	255,752	505,500	300,000	300,000	0.00%	0
TOTAL EXPENSES	9,375,339	9,076,452	10,020,600	8,093,200	8,207,600	1.41%	114,400
TOTAL REVENUE AND OTHER SOURCES	8,930,680	9,719,941	10,020,600	8,093,200	8,207,600	1.41%	114,400
INCREASE / (DECREASE) IN NET ASSETS, BEGINNING	-444,659	643,489	0	0	0		0
NET ASSETS, BEGINNING	5,415,008	4,970,349	4,873,903	5,613,838	5,613,838		0
Budgeted Change in Net Assets	0	0	0	0	0		0
NET ASSETS, ENDING	\$4,970,349	\$5,613,838	\$4,873,903	\$5,613,838	\$5,613,838		\$0

WAREHOUSE FUND - REVENUE TRENDS

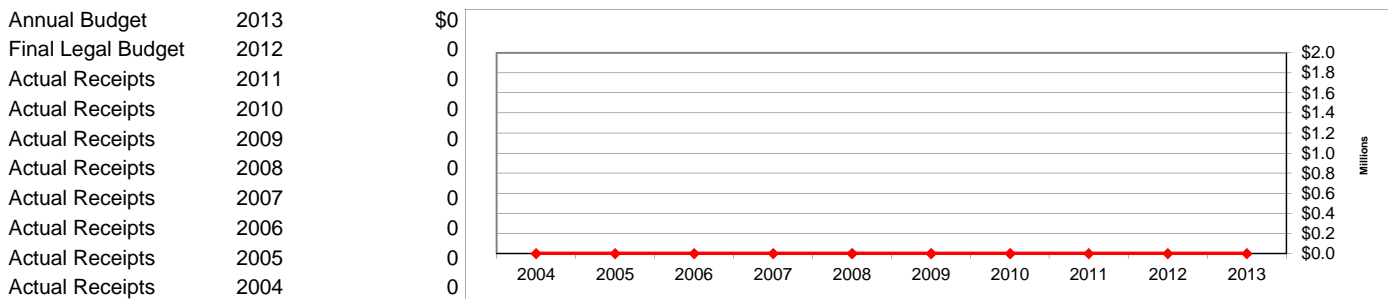
Property Taxes



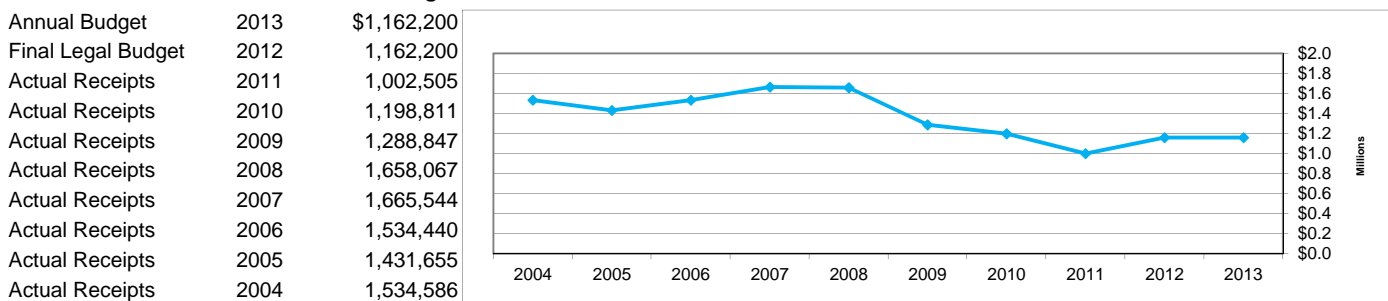
State Sources



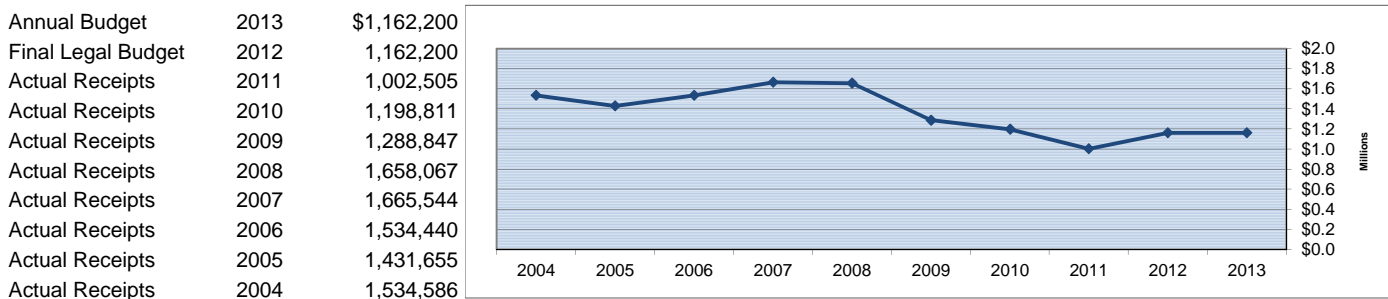
Federal Sources



Other Funding Sources



Total Revenues and Other Sources



DAVIS SCHOOL DISTRICT
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WAREHOUSE FUND - REVENUE

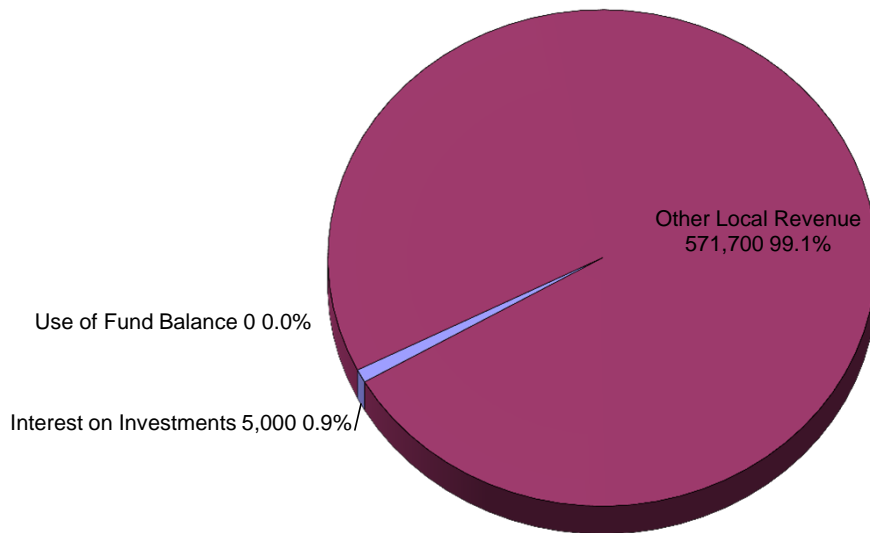
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1900 Charges for Services	1,198,811	1,002,505	1,210,800	1,162,200	1,162,200	0.00%	0
TOTAL REVENUE	\$1,198,811	\$1,002,505	\$1,210,800	\$1,162,200	\$1,162,200	0.00%	\$0

WAREHOUSE FUND - EXPENSES

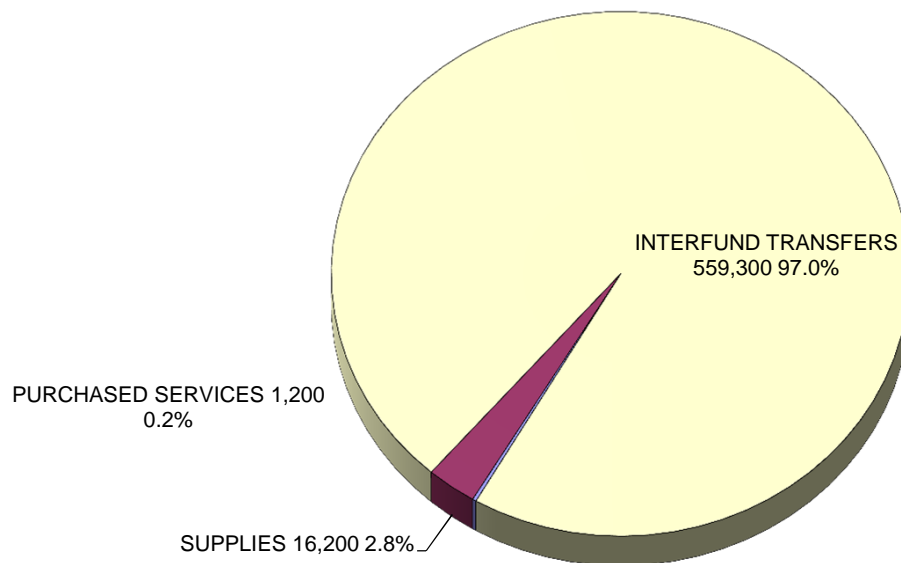
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	550,487	463,551	525,400	475,900	486,100	2.14%	10,200
210 Retirement	123,422	77,080	128,200	95,500	105,100	10.05%	9,600
220 Social Security	57,608	32,454	56,800	40,200	40,200	0.00%	0
240 Health Insurance	197,246	195,737	204,700	196,700	200,500	1.93%	3,800
290 Other Benefits	2,450	47	0	0	0	0.00%	0
TOTAL BENEFITS	380,726	305,318	389,700	332,400	345,800	4.03%	13,400
300 Professional Services	112	87	100	200	200	0.00%	0
400 Repair / Rental of Equipment	36,942	46,922	69,000	47,500	69,000	45.26%	21,500
500 Misc. Purchased Services	24,100	15,720	13,700	15,400	15,600	1.30%	200
TOTAL PURCHASED SERV.	61,154	62,729	82,800	63,100	84,800	34.39%	21,700
600 Supplies	20,354	203,188	21,000	116,700	53,600	-54.07%	-63,100
700 Misc Equipment	30,786	11,060	47,400	11,000	47,400	330.91%	36,400
780 Depreciation	147,598	162,790	144,400	163,000	144,400	-11.41%	-18,600
800 Other Costs	118	-112,038	100	100	100	0.00%	0
TOTAL EXPENSES	1,191,223	1,096,598	1,210,800	1,162,200	1,162,200	0.00%	0
TOTAL REVENUE AND OTHER SOURCES	1,198,811	1,002,505	1,210,800	1,162,200	1,162,200	0.00%	0
INCREASE / (DECREASE) IN NET ASSETS	7,588	-94,093	0	0	0		0
NET ASSETS, BEGINNING	86,505	94,093	0	0	0		0
Budgeted Change in Net Assets	0	0	0	0	0		0
NET ASSETS, ENDING	\$94,093	\$0	\$0	\$0	\$0		\$0

PARC COMMUNITY PARTNERSHIP FOUNDATION FUND - FY2013 BUDGET

REVENUE SOURCES



EXPENSES



DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

PARC COMMUNITY PARTNERSHIP FOUNDATION FUND - REVENUE

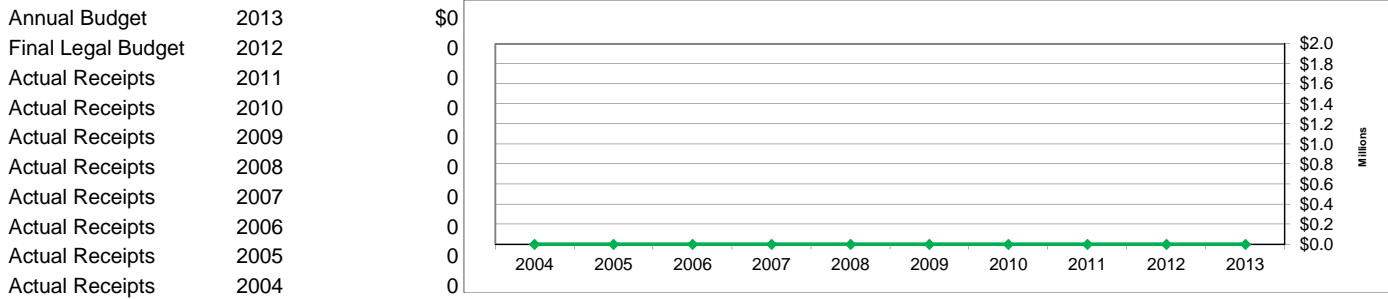
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	0	82	5,000	5,000	5,000	0.00%	0
1900 Other Local Revenue	0	149,797	200,000	571,700	571,700	0.00%	0
5200 Use of Fund Balance	0	0	0	0	0	0.00%	0
TOTAL REVENUE	\$0	\$149,879	\$205,000	\$576,700	\$576,700	0.00%	\$0

PARC COMMUNITY PARTNERSHIP FOUNDATION FUND - EXPENDITURES

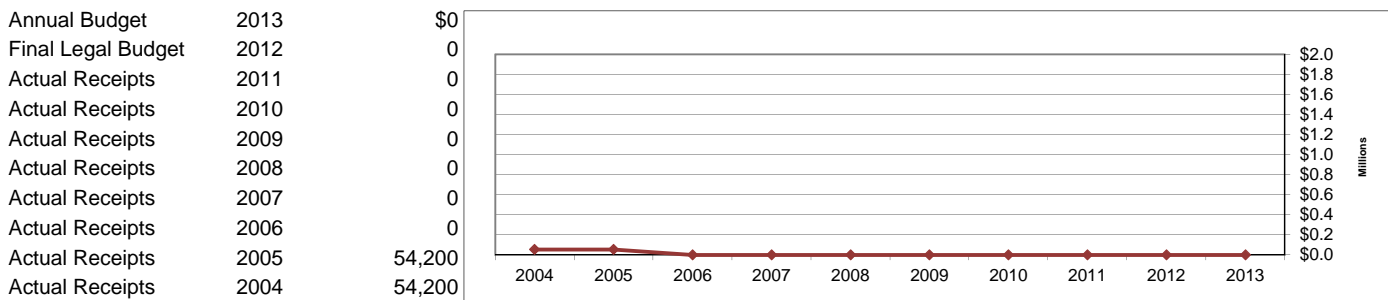
Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
300 Professional Services	0	0	2,400	0	0	0.00%	0
500 Misc. Purchased Services	0	2,782	20,000	1,200	1,200	0.00%	0
600 Supplies	0	11,626	182,600	16,200	16,200	0.00%	0
930 Interfund Transfers	0	129,327	0	559,300	559,300	0.00%	0
TOTAL EXPENDITURES	0	143,735	205,000	576,700	576,700	0.00%	0
TOTAL REVENUE AND OTHER SOURCES	0	149,879	205,000	576,700	576,700	0.00%	0
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	0	6,144	0	0	0		0
FUND BALANCE, BEGINNING	0	348,213	354,357	354,357	354,357		0
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$0	\$354,357	\$354,357	\$354,357	\$354,357		\$0

DAVIS EDUCATION FOUNDATION FUND - REVENUE TRENDS

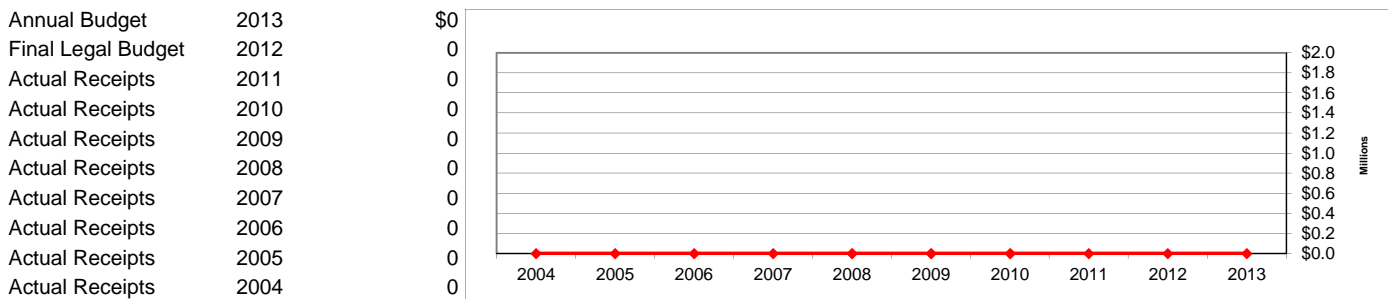
Property Taxes



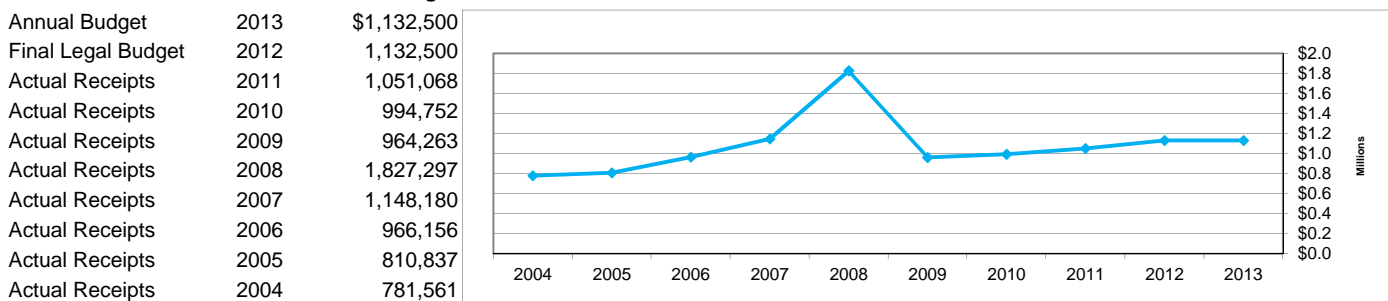
State Sources



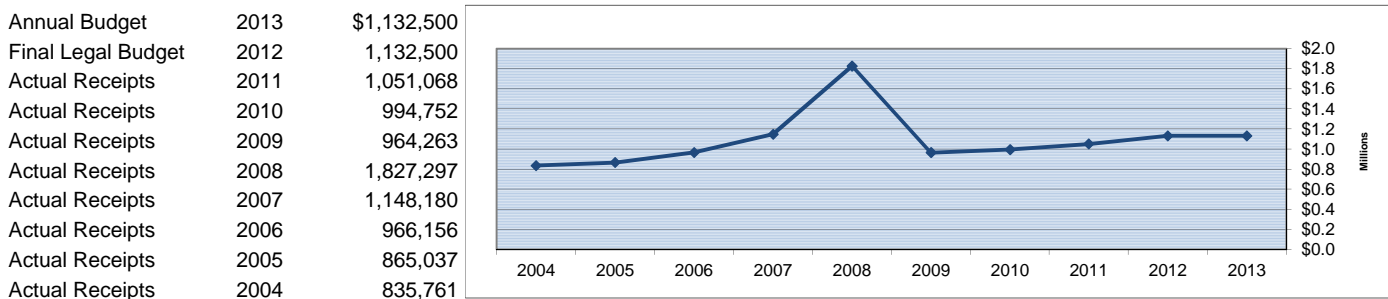
Federal Sources



Other Funding Sources



Total Revenues and Other Sources



DAVIS SCHOOL DISTRICT
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DAVIS EDUCATION FOUNDATION FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1510 Interest on Investments	16,416	25,106	25,800	6,000	6,000	0.00%	0
1900 Other Local Revenue	978,336	1,025,962	1,000,000	1,126,500	1,126,500	0.00%	0
5800 Use of Fund Balance	0	0	0	0	0	0.00%	0
TOTAL REVENUE	\$994,752	\$1,051,068	\$1,025,800	\$1,132,500	\$1,132,500	0.00%	\$0

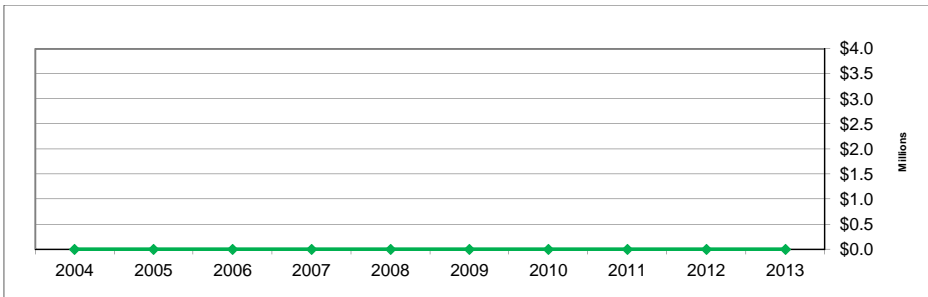
DAVIS EDUCATION FOUNDATION FUND - EXPENDITURES

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
300 Professional Services	2,254	3,703	4,000	4,000	4,000	0.00%	0
500 Misc. Purchased Services	80,875	124,345	96,400	96,400	96,400	0.00%	0
600 Supplies	207,581	197,915	110,500	121,500	121,500	0.00%	0
930 Interfund Transfers	722,891	664,237	814,900	910,600	910,600	0.00%	0
TOTAL EXPENDITURES	1,013,601	990,200	1,025,800	1,132,500	1,132,500	0.00%	0
TOTAL REVENUE AND OTHER SOURCES	994,752	1,051,068	1,025,800	1,132,500	1,132,500	0.00%	0
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	-18,849	60,868	0	0	0		0
FUND BALANCE, BEGINNING	915,938	897,089	957,957	957,957	957,957		0
Budgeted Changes in Fund Balance	0	0	0	0	0		
FUND BALANCE, ENDING	\$897,089	\$957,957	\$957,957	\$957,957	\$957,957		\$0

STATE MULTI-DISTRICT FUND - REVENUE TRENDS

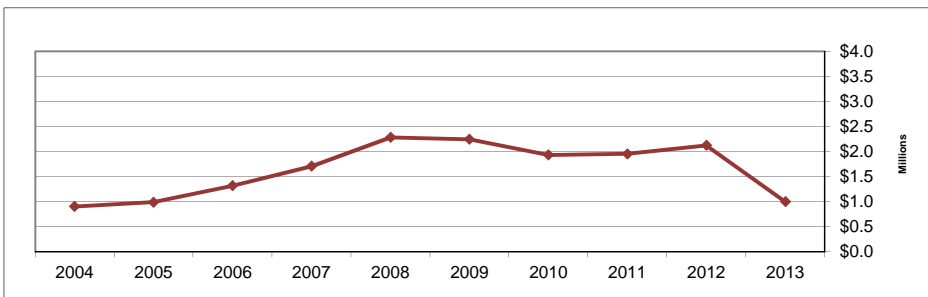
Property Taxes

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	0
Actual Receipts	2010	0
Actual Receipts	2009	0
Actual Receipts	2008	0
Actual Receipts	2007	0
Actual Receipts	2006	0
Actual Receipts	2005	0
Actual Receipts	2004	0



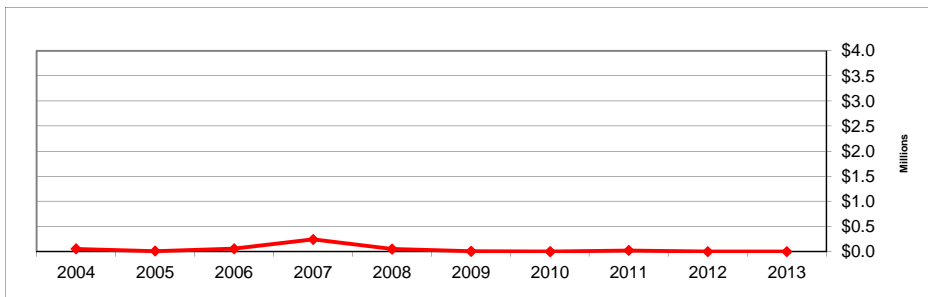
State Sources

Annual Budget	2013	\$1,000,000
Final Legal Budget	2012	2,126,000
Actual Receipts	2011	1,955,004
Actual Receipts	2010	1,934,133
Actual Receipts	2009	2,246,175
Actual Receipts	2008	2,282,212
Actual Receipts	2007	1,709,281
Actual Receipts	2006	1,318,055
Actual Receipts	2005	990,911
Actual Receipts	2004	904,063



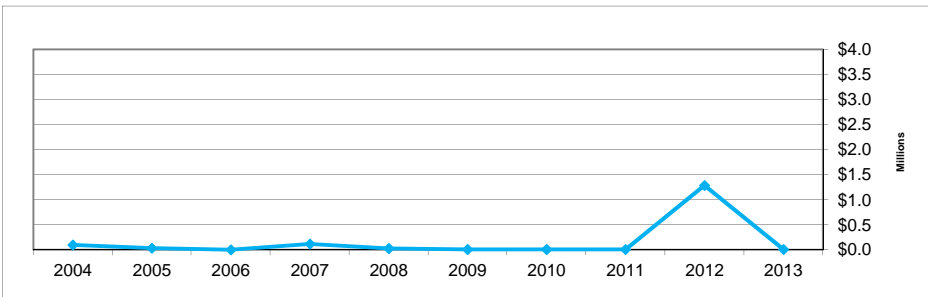
Federal Sources

Annual Budget	2013	\$0
Final Legal Budget	2012	0
Actual Receipts	2011	21,000
Actual Receipts	2010	0
Actual Receipts	2009	4,127
Actual Receipts	2008	51,242
Actual Receipts	2007	242,876
Actual Receipts	2006	58,288
Actual Receipts	2005	9,782
Actual Receipts	2004	54,028



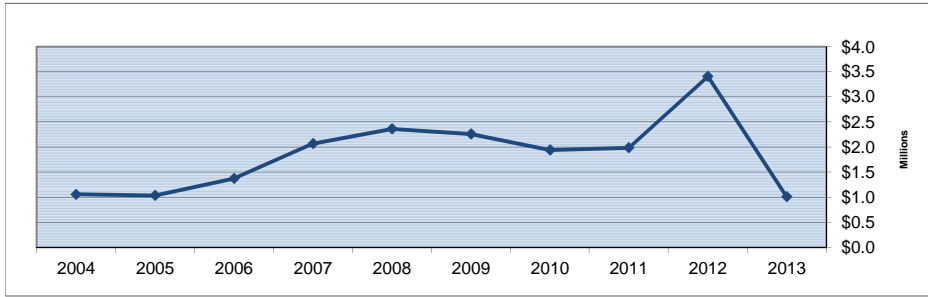
Other Funding Sources

Annual Budget	2013	\$10,000
Final Legal Budget	2012	1,284,114
Actual Receipts	2011	9,264
Actual Receipts	2010	7,100
Actual Receipts	2009	9,788
Actual Receipts	2008	29,113
Actual Receipts	2007	116,362
Actual Receipts	2006	0
Actual Receipts	2005	33,920
Actual Receipts	2004	100,947



Total Revenues and Other Sources

Annual Budget	2013	\$1,010,000
Final Legal Budget	2012	3,410,114
Actual Receipts	2011	1,985,268
Actual Receipts	2010	1,941,233
Actual Receipts	2009	2,260,090
Actual Receipts	2008	2,362,567
Actual Receipts	2007	2,068,519
Actual Receipts	2006	1,376,343
Actual Receipts	2005	1,034,613
Actual Receipts	2004	1,059,038



DAVIS SCHOOL DISTRICT
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For the Fiscal Year Ending June 30, 2013

STATE MULTI-DISTRICT FUND - REVENUE

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
1000 Local Revenue	7,100	9,264	10,000	17,800	10,000	-43.82%	-7,800
3000 State Grants	1,934,133	1,955,004	1,913,262	2,126,000	1,000,000	-52.96%	-1,126,000
4000 Federal Grants	0	21,000	0	0	0	0.00%	0
5800 Decrease in Fund Balance	0	0	0	1,266,314	0	-100.00%	-1,266,314
TOTAL REVENUE	\$1,941,233	\$1,985,268	\$1,923,262	\$3,410,114	\$1,010,000	-70.38%	-\$2,400,114

STATE MULTI-DISTRICT FUND - EXPENDITURES

Account Category	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 INITIAL BUDGET	2011-2012 FINAL BUDGET	2012-2013 ANNUAL BUDGET	Change %	CHANGE IN DOLLARS
100 Salaries	17,721	1,900	10,000	2,400	10,000	316.67%	7,600
210 Retirement	2,751	283	300	500	500	0.00%	0
220 Social Security	1,356	138	200	200	200	0.00%	0
240 Health Insurance	0	0	200	200	200	0.00%	0
TOTAL BENEFITS	4,107	421	700	900	900	0.00%	0
300 Professional Services	1,627,997	1,677,710	1,815,687	3,355,514	901,000	-73.15%	-2,454,514
400 Repair / Rental of Equipment	0	0	0	0	0	0.00%	0
500 Misc. Purchased Services	820	0	0	0	0	0.00%	0
TOTAL PURCHASED SERV.	1,628,817	1,677,710	1,815,687	3,355,514	901,000	-73.15%	-2,454,514
600 Supplies	114,546	31,931	50,000	3,200	50,000	1462.50%	46,800
700 Misc Equipment	0	0	0	0	0	0.00%	0
800 Indirect Costs	46,431	44,170	46,875	48,100	48,100	0.00%	0
TOTAL EXPENDITURES	1,811,622	1,756,132	1,923,262	3,410,114	1,010,000	-70.38%	-2,400,114
TOTAL REVENUE AND OTHER SOURCES	1,941,233	1,985,268	1,923,262	3,410,114	1,010,000	-70.38%	-2,400,114
EXCESS (DEFICIT) REVENUE OVER (UNDER) EXPENDITURES	129,611	229,136	0	0	0		0
FUND BALANCE, BEGINNING	907,567	1,037,178	1,266,314	1,266,314	0		-1,266,314
Budgeted Change in Fund Balance			0	-1,266,314	0		1,266,314
FUND BALANCE, ENDING	\$1,037,178	\$1,266,314	\$1,266,314	\$0	\$0		\$0

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

ASSESSED VALUATIONS - PROPERTY IN DAVIS COUNTY

Decem- ber 31,	Residential Property	Commercial and Industrial Property	Agricultural Property	Mobile and Personal Property	Centrally Assessed Property	Total Taxable Assessed Value	Fee in Lieu Property
2010	10,657,206,804	3,717,208,859	144,417,417	1,185,481,355	493,463,739	16,197,778,174	1,219,363,049
2009	11,031,774,065	3,622,873,532	157,847,356	1,307,517,190	412,551,226	16,532,563,369	1,361,982,489
2008	11,483,109,031	3,649,547,749	195,089,731	1,206,790,087	370,416,894	16,904,953,492	1,353,063,017
2007	9,955,671,253	2,820,842,899	123,379,683	1,059,363,010	321,003,481	14,280,260,326	1,347,035,643
2006	8,026,810,761	2,690,159,809	129,163,796	860,077,858	307,995,999	12,014,208,223	1,277,851,892
2005	7,154,484,948	2,502,244,227	119,545,034	815,598,806	298,195,675	10,890,068,690	1,237,153,267
2004	6,718,404,694	2,362,239,405	108,938,108	773,550,267	291,289,246	10,254,421,720	1,201,209,533
2003	6,382,795,657	2,144,646,116	98,904,499	831,024,706	329,341,180	9,786,712,158	1,384,801,667
2002	5,761,427,576	2,007,318,397	499,450,603	815,387,900	317,143,950	9,400,728,426	1,141,346,200
2001	5,491,517,038	1,965,701,326	491,472,303	832,093,685	335,766,292	9,116,550,644	1,044,893,200

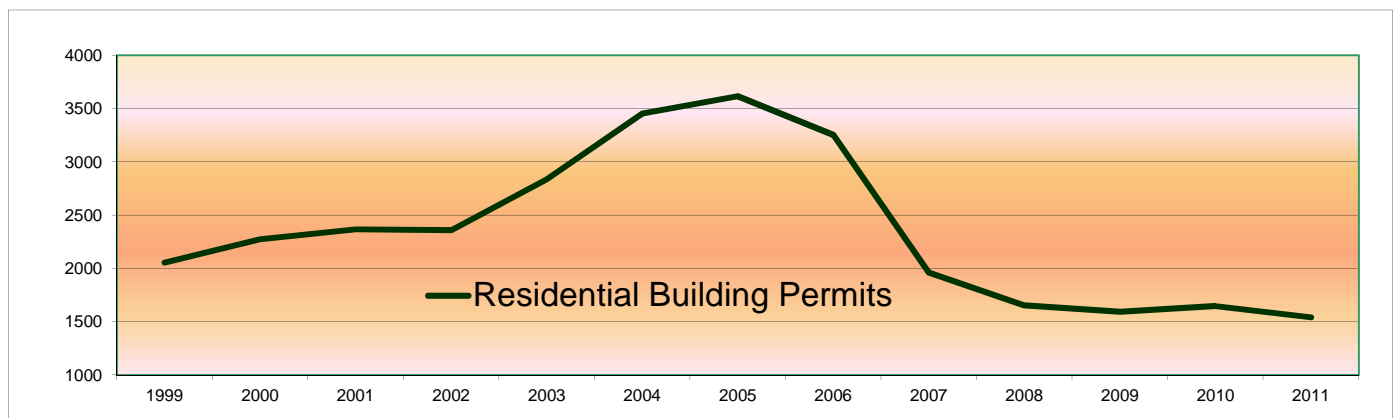
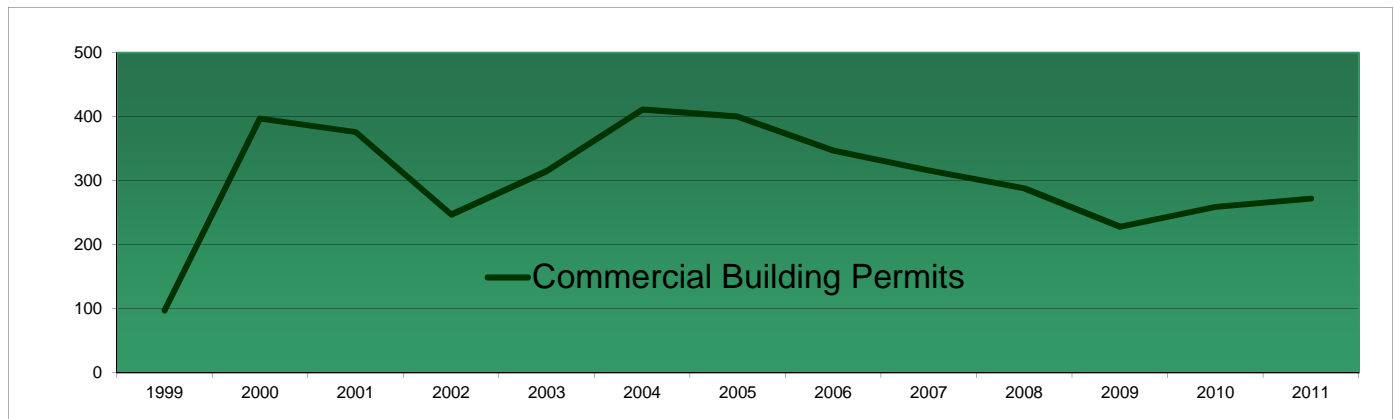
DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

NEW CONSTRUCTION VALUES AND BUILDING PERMITS

DAVIS COUNTY

YEAR	ESTIMATED ACTUAL MARKET VALUE - TOTAL CONSTRUCTION	COMMERCIAL CONSTRUCTION		RESIDENTIAL CONSTRUCTION	
		NUMBER OF BUILDING PERMITS	MARKET VALUE	NUMBER OF BUILDING PERMITS	MARKET VALUE
2011	242,578,136	272	94,372,408	1,543	148,205,728
2010	349,553,296	259	118,018,608	1,647	231,534,688
2009	247,256,448	228	50,599,983	1,592	196,656,465
2008	322,767,213	288	114,321,854	1,654	208,445,359
2007	490,621,848	316	141,094,460	1,961	349,527,388
2006	686,072,356	347	113,664,805	3,253	572,407,551
2005	688,865,984	400	109,003,663	3,616	579,862,321
2004	638,137,908	411	86,187,270	3,454	551,950,638
2003	517,836,487	315	88,963,883	2,837	428,872,604
2002	360,541,780	247	78,559,704	2,357	281,982,076

Building Permits - Davis County

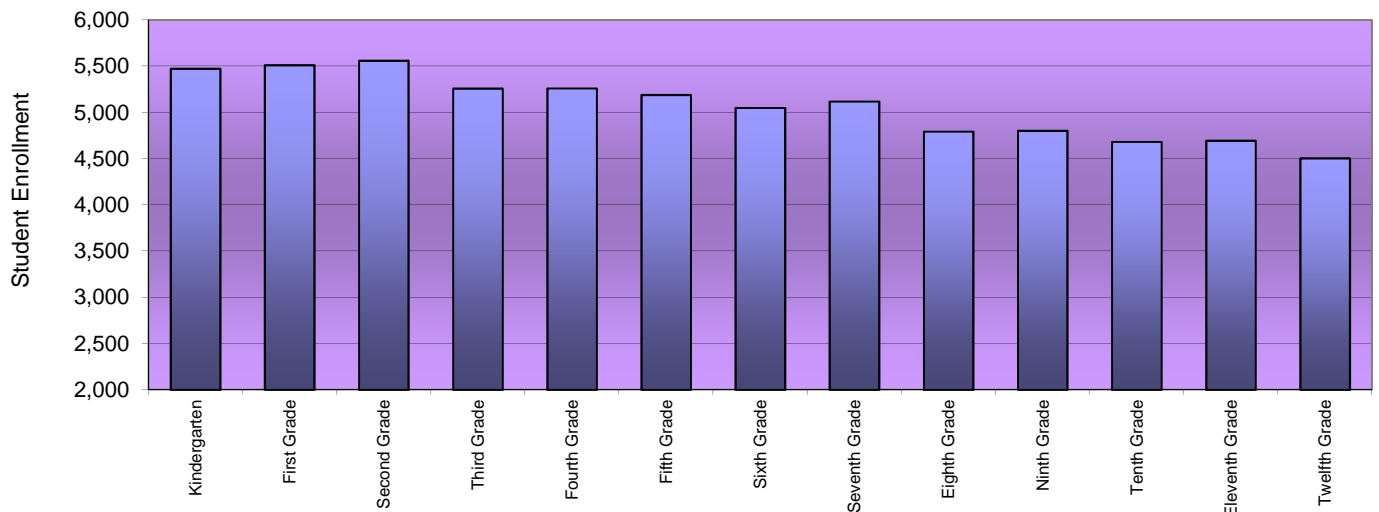


DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

FALL ENROLLMENT BY GRADE

Grade	Oct 2003	Oct 2004	Oct 2005	Oct 2006	Oct 2007	Oct 2008	Oct 2009	Oct 2010	Oct 2011	Estimate ** Oct 2012
Kindergarten	4,756	4,981	5,136	5,229	5,372	5,436	5,610	5,422	5,474	5,616
First Grade	4,749	4,749	5,118	5,195	5,358	5,380	5,315	5,571	5,513	5,474
Second Grade	4,498	4,726	4,834	5,089	5,180	5,309	5,224	5,246	5,561	5,513
Third Grade	4,640	4,500	4,837	4,785	5,134	5,150	5,168	5,213	5,260	5,561
Fourth Grade	4,399	4,615	4,602	4,791	4,864	5,105	5,075	5,133	5,262	5,260
Fifth Grade	4,235	4,375	4,700	4,571	4,888	4,869	5,025	5,038	5,190	5,262
Sixth Grade	4,513	4,252	4,438	4,678	4,583	4,792	4,790	4,967	5,050	5,190
Seventh Grade	4,452	4,570	4,433	4,548	4,875	4,698	4,873	4,776	5,120	4,950
Eighth Grade	4,443	4,484	4,656	4,426	4,662	4,752	4,654	4,769	4,795	5,020
Ninth Grade	4,558	4,462	4,472	4,504	4,454	4,604	4,738	4,600	4,804	4,695
Tenth Grade	4,514	4,562	4,421	4,584	4,643	4,426	4,585	4,719	4,683	4,804
Eleventh Grade	4,396	4,547	4,676	4,422	4,611	4,565	4,351	4,594	4,695	4,683
Twelfth Grade	4,603	4,424	4,582	4,542	4,392	4,383	4,462	4,294	4,505	4,695
Sub-total K-12	58,756	59,247	60,905	61,364	63,016	63,469	63,870	64,342	65,912	66,723
Special Education, Self Contained	1,242	1,339	1,444	1,454	1,522	1,536	1,582	1,674	1,811	1,813
Homebound and Hospitalized	9	28	0	14	13	9	0	3	13	0
Total	60,007	60,614	62,349	62,832	64,551	65,014	65,452	66,019	67,736	68,536

Enrollment By Grade - Oct 2011



DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

FALL ENROLLMENT BY SCHOOL

	Estimated **										Estimated **									
	Oct 2003	Oct 2004	Oct 2005	Oct 2006	Oct 2007	Oct 2008	Oct 2009	Oct 2010	Oct 2011	Oct 2012	Oct 2003	Oct 2004	Oct 2005	Oct 2006	Oct 2007	Oct 2008	Oct 2009	Oct 2010	Oct 2011	Oct 2012
Elementaries											Elementaries (continued)									
ADAMS	688	656	667	647	623	614	594	577	581	603	VAE VIEW	511	486	480	519	584	449	384	438	405
ADELAIDE	689	670	676	632	603	608	578	631	650	646	VALLEY VIEW	410	399	432	444	466	498	465	472	457
ANTELOPE	780	711	755	764	925	878	852	781	773	760	WASATCH	361	350	315	296	339	372	361	359	469
BLUFF RIDGE	1,252	792	961	1,088	1,018	1,056	1,070	1,070	1,075	1,042	WASHINGTON	304	324	400	430	480	540	310	295	261
BOULTON	575	599	559	536	503	495	486	492	505	503	WEST BOUNTIFUL	561	580	610	605	587	576	573	567	565
BOUNTIFUL	498	452	438	408	409	430	405	427	452	447	WEST CLINTON	859	1,012	1,119	1,000	1,048	892	935	979	937
BUFFALO POINT	0	0	0	0	0	833	866	938	1,020	1,080	WEST POINT	635	711	744	879	975	705	770	820	829
BURTON	569	572	655	717	730	741	708	708	703	693	WHITESIDES	458	470	459	462	473	462	477	455	457
CENTERVILLE	404	397	438	482	474	458	461	453	461	462	WINDRIDGE	686	700	727	754	726	729	701	705	718
CLINTON	680	788	874	714	679	664	629	622	612	587	WOODS CROSS	807	871	904	871	894	967	756	783	775
COLUMBIA	655	645	641	602	619	625	625	619	627	608	Elementaries	31,960	32,336	33,511	34,269	35,502	36,350	36,605	37,117	37,862
COOK	712	730	794	791	890	718	736	733	777	773	Junior High Schools									
CREEKSIDE	810	768	740	732	729	723	706	695	710	720	BOUNTIFUL JR	737	706	693	644	644	666	635	597	588
CRESTVIEW	449	434	393	331	363	324	321	362	342	337	CENTENNIAL JR	0	0	0	0	0	0	0	0	1,017
DOXEY	455	438	397	384	405	386	403	372	383	350	CENTERVILLE JR	1,052	1,021	971	932	904	976	1,007	954	978
EAGLE BAY	395	459	575	736	740	848	947	801	892	969	CENTRAL DAVIS JR	1,081	1,024	1,049	1,017	1,078	1,002	926	903	894
EAST LAYTON	638	649	620	611	574	608	613	582	581	561	FAIRFIELD JR	1,076	1,079	1,110	1,124	1,174	1,200	1,172	1,240	1,067
ELLISON PARK	0	0	0	0	509	680	770	813	837	865	FARMINGTON JR	1,121	1,122	1,115	1,093	1,089	1,058	1,068	1,059	837
ENDEAVOUR	0	0	0	0	0	0	0	540	700	837	KAYSVILLE JR	1,121	1,159	1,204	1,220	1,194	1,187	1,279	1,287	965
FARMINGTON	517	478	484	497	499	545	549	504	511	494	LEGACY JR	0	0	0	0	0	0	829	964	1,084
FOXBORO	0	0	0	0	0	0	658	760	900	1,075	MILLCREEK JR	665	632	648	633	796	833	879	806	765
FREMONT	406	394	405	393	390	409	377	344	336	306	MUELLER PARK JR	655	667	633	602	525	559	558	619	640
HERITAGE	842	802	969	1,083	720	751	773	823	875	866	NO DAVIS JR	945	929	894	919	928	903	980	989	1,053
HILL FIELD	604	574	585	566	570	573	506	498	521	531	NO LAYTON JR	1,083	1,084	1,063	1,007	1,009	963	1,025	976	999
HOLBROOK	447	451	462	431	459	460	455	485	447	430	SO DAVIS JR	941	924	975	976	937	940	980	933	1,036
HOLT	707	733	723	728	722	738	686	695	724	611	SUNSET JR	1,017	999	928	933	959	986	979	927	935
KAYSVILLE	774	816	756	802	700	737	729	675	634	605	SYRACUSE JR	932	1,002	1,160	1,348	1,532	1,577	1,070	1,061	1,061
KING	743	709	672	688	658	655	606	608	645	624	WEST POINT JR	1,087	1,128	1,199	1,311	1,354	1,466	1,171	1,185	1,199
KNOWLTON	684	701	694	717	714	704	652	692	688	693	Junior Highs	13,513	13,476	13,642	13,759	14,123	14,316	14,558	14,500	15,118
LAKESIDE	713	752	881	858	885	862	860	848	828	802	High Schools									
LAYTON	680	632	622	662	708	701	706	690	681	679	BOUNTIFUL HIGH	1,332	1,347	1,289	1,279	1,348	1,337	1,388	1,391	1,439
LINCOLN	821	813	831	837	881	842	836	798	809	818	CLEARFIELD HIGH	2,005	2,148	2,315	2,372	1,616	1,277	1,410	1,541	1,611
MEADOWBROOK	461	449	437	433	409	421	393	403	390	374	DAVIS HIGH	2,230	2,272	2,365	2,406	2,405	2,320	2,246	2,246	2,295
MORGAN	627	602	650	686	706	742	748	718	721	697	LAYTON HIGH	1,774	1,699	1,688	1,633	1,635	1,659	1,676	1,695	1,703
MOUNTAIN VIEW	690	782	777	784	767	759	735	725	755	764	NORTHDRIDGE HIGH	2,200	2,114	2,116	2,067	2,067	1,950	1,843	1,802	1,785
MUIR	461	445	580	594	636	662	650	674	675	683	SYRACUSE HIGH	0	0	0	0	1,099	1,656	1,874	1,895	1,960
OAK HILLS	435	431	413	431	390	364	399	426	432	409	VIEWMONT HIGH	1,811	1,798	1,684	1,711	1,633	1,635	1,622	1,632	1,722
ORCHARD	777	849	661	599	608	624	671	682	683	675	WOODS CROSS	1,205	1,240	1,339	1,368	1,341	1,313	1,303	1,310	1,283
PARKSIDE	0	0	0	501	545	552	556	579	592	601	High Schools	12,557	12,618	12,796	12,836	13,144	13,147	13,362	13,512	13,798
READING	641	652	667	669	632	638	639	616	611	613	Alternative Schools									
SAND SPRINGS	0	754	913	1,007	746	806	909	912	993	1,003	MOUNTAIN HIGH	241	195	261	182	184	153	241	245	281
SNOW HORSE	0	0	0	0	801	915	921	742	790	760	DAVIS JR. HIGH	25	20	22	19	25	33	27	40	38
SO CLEARFIELD	520	450	483	500	534	564	600	590	570	545	CANYON HEIGHTS	115	99	104	104	93	100	101	112	93
SO WEBER	692	672	680	728	780	781	805	833	839	847	OTHER **	2,108	2,357	2,493	1,663	1,480	915	558	493	546
STEWART	726	708	706	667	631	630	615	662	689	688	Other Locations	2,489	2,671	2,880	1,968	1,782	1,201	927	890	958
SUNSET	447	423	430	465	448	434	424	376	390	364	GRAND TOTAL . . .	60,519	61,101	62,829	62,832	64,551	65,014	65,452	66,019	67,736
SYRACUSE	934	865	944	792	837	851	886	926	948	945		60,519	61,101	62,829	62,832	64,551	65,014	65,452	66,019	67,736
TAYLOR	369	357	341	342	362	353	369	365	362	357		60,519	61,101	62,829	62,832	64,551	65,014	65,452	66,019	67,736
TOLMAN	401	379	372	374	399	398	390	379	371	360		60,519	61,101	62,829	62,832	64,551	65,014	65,452	66,019	67,736

** Other locations include all alternative education locations as well as Youth in Custody.

** For the Estimate year, Special Education students are included in the Other Category rather than at schools.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

SCHOOL BUDGET RATES

Budget Item Description	2004 Rate	2005 Rate	2006 Rate	2007 Rate	2008 Rate	2009 Rate	2010 Rate	2011 Rate	2012 Rate	2013 Rate
<u>ELEMENTARY SCHOOLS</u>										
Instructional Supplies	40.87	40.87	42.10	42.73	43.58	45.76	43.47	43.47	41.30	41.30
Textbooks	10.54	10.54	10.86	11.02	11.24	11.80	11.22	11.22	10.66	10.66
Furniture and Equipment	10.04	10.04	10.34	10.50	10.71	11.25	10.69	10.69	10.16	10.16
District Media	6.00	6.00	6.18	6.27	6.27	6.58	6.25	6.25	5.94	5.94
Repair of Equipment	2.43	2.43	2.50	2.54	2.59	2.72	2.58	2.58	2.45	2.45
TOTAL RATE PER STUDENT	69.88	69.88	71.98	73.06	74.39	78.11	74.21	74.21	70.51	70.51
<u>JUNIOR HIGH SCHOOLS</u>										
Instructional Supplies	40.87	40.87	42.10	42.73	43.58	45.76	43.47	43.47	41.30	41.30
Textbooks	8.73	8.73	8.99	9.13	9.31	9.77	9.29	9.29	8.83	8.83
Furniture and Equipment	9.04	9.04	9.31	9.45	9.64	10.12	9.61	9.61	9.13	9.13
District Media	6.24	6.24	6.43	6.53	6.53	6.86	6.52	6.52	6.19	6.19
Repair of Equipment	4.52	4.52	4.66	4.73	4.82	5.06	4.81	4.81	4.57	4.57
TOTAL RATE PER STUDENT	69.40	69.40	71.49	72.57	73.88	77.57	73.70	73.70	70.02	70.02
<u>SENIOR HIGH SCHOOLS</u>										
Instructional Supplies	40.87	40.87	42.10	42.73	43.58	45.76	43.47	43.47	41.30	41.30
Textbooks	9.28	9.28	9.56	9.70	9.89	10.39	9.87	9.87	9.38	9.38
Furniture and Equipment	11.31	11.31	11.65	11.82	12.06	12.66	12.03	12.03	11.43	11.43
District Media	6.24	6.24	6.43	6.53	6.53	6.86	6.52	6.52	6.19	6.19
Repair of Equipment	11.31	11.31	11.65	11.82	12.06	12.66	12.03	12.03	11.43	11.43
TOTAL RATE PER STUDENT	79.01	79.01	81.39	82.60	84.12	88.33	83.92	83.92	79.73	79.73

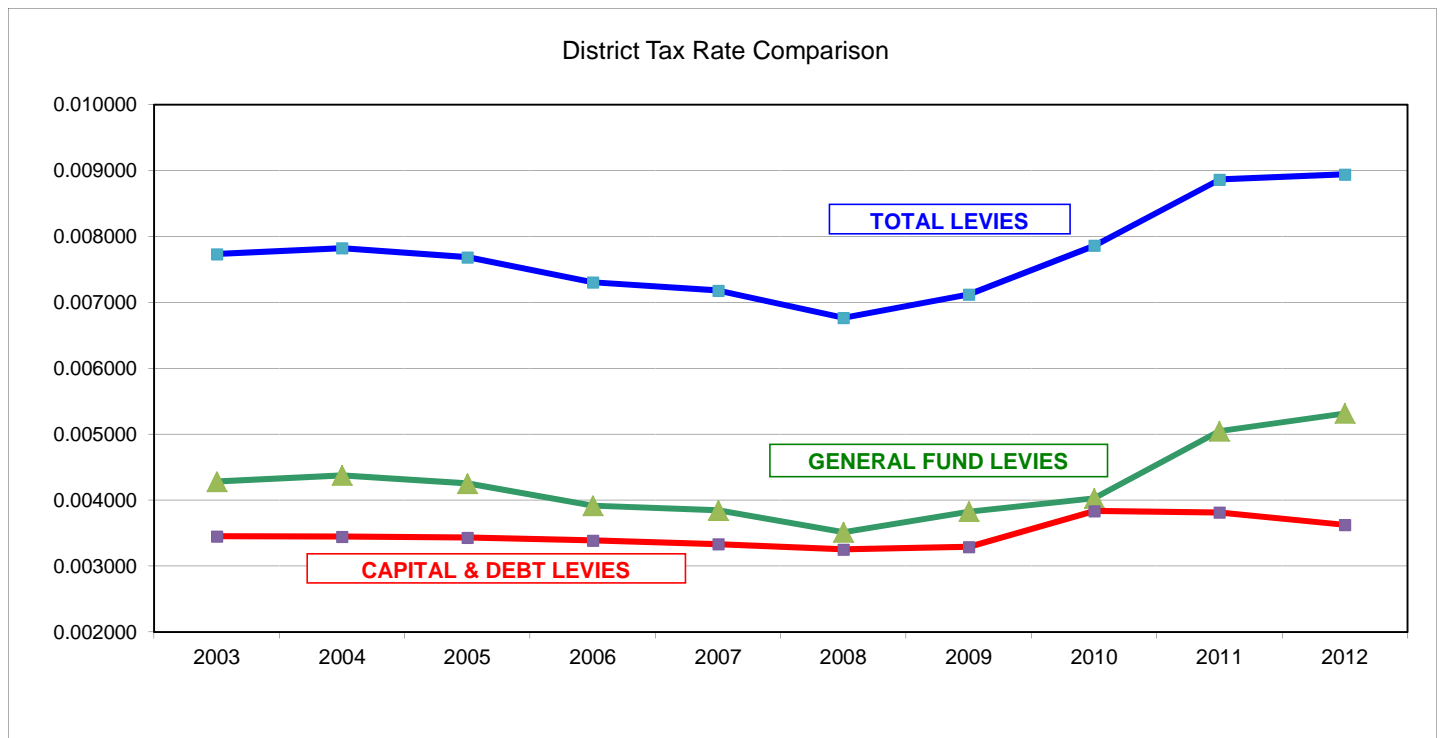
These basic budget categories are distributed to schools in the District based upon enrollment and are controlled at the school level. These accounts are managed as part of the accounting service provided at the District level, and each school has online, real-time information for the accounts they manage.

These funds become available for school use on the first of May each year (to facilitate ordering for the upcoming school year). At that time, budget amounts are temporarily disbursed based upon a projected enrollment. The final adjustment to the budgeted amounts is made after the official October 1 enrollment is completed. Certain other funding sources are also distributed to all schools, but the total amount is not determined by the District.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

DISTRICT TAX RATE HISTORY

LEVY	2003 Tax Rate FY 2003-04	2004 Tax Rate FY 2004-05	2005 Tax Rate FY 2005-06	2006 Tax Rate FY 2006-07	2007 Tax Rate FY 2007-08	2008 Tax Rate FY 2008-09	2009 Tax Rate FY 2009-10	2010 Tax Rate FY 2010-11	2011 Tax Rate FY 2011-12	2012 Tax Rate FY 2012-13
Basic State Levy	0.001825	0.001800	0.001720	0.001515	0.001311	0.001250	0.001433	0.001495	0.001591	0.001651
Voted Leeway	0.001600	0.001600	0.001574	0.001493	0.001600	0.001430	0.001513	0.001582	0.001600	0.001600
Board Approved Leeway	0.000400	0.000400	0.000393	0.000373	0.000400	0.000357	0.000378	0.000395	0.000400	0.002066
Board App K-3 Reading	0.000000	0.000121	0.000119	0.000113	0.000121	0.000108	0.000121	0.000121	0.000130	0.000000
Transportation Levy	0.000158	0.000157	0.000154	0.000146	0.000154	0.000138	0.000146	0.000187	0.000201	0.000000
Recreation Facilities	0.000225	0.000224	0.000220	0.000209	0.000195	0.000174	0.000177	0.000185	0.000199	0.000000
Tort Liability	0.000073	0.000073	0.000072	0.000068	0.000063	0.000056	0.000059	0.000062	0.000067	0.000000
10% of Basic Levy	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000861	0.000000
Total General Fund	0.004281	0.004375	0.004252	0.003917	0.003844	0.003513	0.003827	0.004027	0.005049	0.005317
Capital Outlay	0.000083	0.000083	0.000082	0.000078	0.000073	0.000065	0.000069	0.000581	0.000619	0.001053
10% of Basic - Capital	0.000796	0.000792	0.000779	0.000739	0.000688	0.000615	0.000651	0.000681	0.000622	0.000000
General Obligation Debt	0.002571	0.002571	0.002571	0.002571	0.002571	0.002571	0.002571	0.002571	0.002571	0.002571
Total Debt / Capital	0.003450	0.003446	0.003432	0.003388	0.003332	0.003251	0.003291	0.003833	0.003812	0.003624
TOTAL TAX RATE . .	0.007731	0.007821	0.007684	0.007305	0.007176	0.006764	0.007118	0.007860	0.008861	0.008941
	*TNT	*TNT			*TNT			*TNT	*TNT	



*TNT - Truth in Taxation Hearing was held for this year.

GLOSSARY OF TERMS

ADM: (Average Daily Membership) The average number of students in membership for a 180 day school year. Each student who remains in membership for 180 days equals one ADM.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset: A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Balanced Budget: The total budgeted expenditures of a given fund may not exceed the revenues expected to be received for the fiscal year, plus the fund balance from previous years.

Board of Education: The determination of policies for the management of the District is the responsibility of the Board of Education. The members of the Board are elected by the registered voters living within the seven representative precincts (one member per precinct - see the map on page 3). Board members serve four year terms, which are staggered to provide continuity.

Bond: A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the maturity date, together with periodic interest at a specified rate. The District uses general obligation debt bonds to finance new building construction and facility renovation / additions. This debt is intended to be repaid by the debt service tax levy.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Certified Tax Rate: That tax rate which will provide the same amount of tax revenue as the previous year, excluding growth.

C.O.L.A.: An acronym for "Cost of Living Adjustment." When the District negotiates with the teacher's union, the cost of funding this type of salary adjustment must be calculated for all certificated employees, and then, by policy, also funded to all classified positions with an additional amount.

Encumbrance: Commitments related to unperformed contracts for goods or services.

Enterprise Fund: A fund established to account for certain operations which are financed and operated in a manner similar to a private business enterprise. In other words, the costs of the operation are intended to be recovered primarily through user charges. The Pioneer Adult Rehabilitation fund is the only enterprise fund of the District.

Expenditure: Charges incurred, whether paid or unpaid, which are presumed to benefit the District's current fiscal year.

Fall Enrollment Report: Student counts are official in the state as of October 1. It is upon this count that all school budgets are based. These are then compiled by the State Office of Education to finalize the State's budgeting figures.

Fiduciary Funds. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support a government's own programs. The District's fiduciary funds are the Davis Education Foundation, the PARC Community Partnership Foundation and the State Multi-District funds.

Final Legal Budget: The final amended budget for the fiscal year (after adjustments in estimated revenue and appropriations are completed), legally approved by the Board prior to the end of the fiscal year.

Fiscal Year: A twelve month period of accounting for the assets and liabilities of a government entity. The District's fiscal year is from July 1 through June 30.

FTE: Full time Equivalent - An employee that is hired to fill a normal contract day is equivalent to 1 FTE, i.e., a classroom teacher that teaches a full day for the full school year equals 1 FTE.

Function: A group of related activities (programs) so correlated for costing purposes such as Student Instruction, School Administration, Transportation, Maintenance, etc.

Fund: A fiscal and accounting entity with its own set of accounts and records segregated to carry on specific activities in accordance with special regulations, restrictions, or limitations.

Fund Balance: The difference between fund assets and liabilities at year end, added to the ending balance of the same at the close of the previous year.

Governmental Fund: Governmental funds are generally used to account for tax-supported activities. The District's governmental funds are the General, the Capital Outlay, the Debt Service and the Nutrition Service funds.

GLOSSARY OF TERMS (continued)

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

Internal Service Funds: Funds used to account for the financing of goods or services provided by one internal department or agency to other internal departments or agencies on a cost-reimbursement basis. The Warehouse Fund is the only internal service fund of the District.

Liabilities - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Modified Accrual Basis: This is the basis of accounting and budgeting used by the District. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available" - the District considers all revenues available if they are collected within 60 days after year end). Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

PARC: The Pioneer Adult Rehabilitation Center provides training and sheltered employment for handicapped adults. PARC contracts services to the District as well as to other customers.

Program: Group activities, or organizational units directed to attaining specific purposes or objectives.

Proprietary Funds: Proprietary funds focus on the determination of operating income, and are operated like a business activity. The District's proprietary funds are the PARC and the Warehouse funds.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenues: All funds received from external sources, net of refunds, and correcting transactions. Noncash transactions such as receipt of services, commodities, or other receipts "in kind" are excluded as are funds received from the issuance of debt, liquidation of investments, and non routine sale of property.

Superintendent: The Superintendent of Schools is appointed by the Board and is responsible for the actual administration of the schools in the District. The powers and duties of the Superintendent are prescribed by the Board of Education. The Superintendent is appointed by the Board for a two year term.

T.A.N.: Tax Anticipation Notes are sold at the beginning of a fiscal year to assist the District in its cashflow, until property taxes are collected and distributed by the County in January.

Truth in Taxation: Public Hearing required by state law when a taxing entity intends to set a tax rate to exceed the certified tax rate.

WPU: Weighted Pupil Unit. The basic unit used to calculate the amount of state funds for which a school district is eligible. The dollar value associated with a WPU is established by the state legislature each year and is based upon student enrollment, handicapped students and many other factors.

DAVIS SCHOOL DISTRICT
ANNUAL BUDGET REPORT
For the Fiscal Year Ending June 30, 2013

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