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Nov. 16

Local

Alpine School District

Audit accepted this week by Alpine Education Board shows 9.1% increase

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Herald Staff Writer

AMERICAN FORK — Spending for education in the Alpine School District increased 9.1 percent over fiscal year 1989.

The school district operates kindergarten through 12-grade public schools in Orem and northern Utah County cities.

Results of the district's Comprehensive Annual Financial Report, and an independent audit for fiscal year ended June 30, shows that expenditures increased \$6,879,926 for a total of \$82.8 million. The audit was accepted this week by the Alpine Board of Education.

District salaries accounted for 84 percent of the district's general fund expenditures, with \$52.3 million in salaries and \$17.2 million going for fringe benefits, including: retirement, social security, unemployment, industrial insurance, and health and accident insurance.

The majority of the total \$84.3 million in district revenues, or 81.7 percent, continues to come from state tax sources.

Property taxes in the district account for 11.9 percent of the revenues and federal educational aid amounts to 3.6 percent of revenues.

Utah school district are required to undergo an annual audit.

Alpine School District's financial report was prepared by district assistant business administrator and certified public accountant Greg. P. Holbrook and independently audited by Squire & Co. of Orem.

According to the Swire & Co. auditing report, the district's financial statement was presented fairly and represented the financial position of district funds.

Auditors suggested possible changes in individual school petty cash funds, accounting of district fixed assets, warehouse procedures and post retirement health benefits.

Auditors said many district schools have petty cash funds that appear to be larger than what is necessary.

They indicated that some junior high schools maintained petty cash funds as large as \$200 and suggested half that would be appropriate.

"Most transactions should be run through the school's checking account, and the petty cash fund should be used only when necessary and only for petty items," auditors suggested.

In response, the district announced it is updating its procedures to limit petty cash funds in elementary schools to \$50 and in junior high schools to \$75. High School petty cash funds will be limited to \$100.

Auditors criticized the current practice of an annual accounting of district fixed assets, including buildings, grounds, furnishing and other non-consumables.

The practice placed an extreme workload on district accountants, they stated. Auditors suggested fixed asset inventory counts be processed throughout the year rather than all at one time.

The district indicated that it agrees and will make appropriate changes.

Auditors said they discovered no problems with procedures in the district's warehouse accounting. But they suggested a review of an internal control system be regularly reviewed and improved beyond the scope of an annual financial audit.

"The warehouse area should be kept under constant scrutiny, since it's an area of high vulnerability," auditors stated.

The district has subsequently agreed to request additional review of internal controls from external auditors in the warehouse area.

Auditors said that a measurement and disclosure of the liability from health benefits from retired

Orton to retain attorney

SALT LAKE CITY (AP) — Representative Bill Orton said he will retain an attorney to continue his fight against the Utah Tax Commission in a sales-tax dispute.

"It appears I probably will not have the time personally to go in and represent myself again," he said in a telephone interview Thursday from Washington, where he was meeting with congressional leaders and looking for a place to live.

"I am not just going to walk away from it," he said. "It's a matter of principle."

He wants an "independent body to decide whether I owe the tax. If I do, it's been paid. If not, they owe me a refund."

The Tax Commission concluded

in 1987 and 1989 that he failed to pay sales tax on an automobile purchased, titled and registered in Oregon — which does not have a sales tax — and later operated in Utah.

Orton contended he had a residence in Oregon.

"The titling and registration of the vehicle in Oregon by the petitioner was an attempt to fraudulently evade Utah taxes," according to the final commission decision dated March 7, 1989. The decision upheld the assessment of the sales tax and a 100 percent fraud penalty, plus interest spokeswoman Janice Perry said.

The commission also contended Orton has exhausted his avenues of appeal with the commission.

Intelligence, not knowledge, sought

Several years ago, State Representative Haynes Fuller had a brainstorm: If Utahns believe that the "Glory of God is intelligence," why should they object to the availability of information about sex? And why couldn't this line be used to dissolve their reluctance to fund sex education in Utah?

Rep. Fuller — who chastely refrains from pursuing the Glory of God — has tirelessly repeated this line at every available forum, including various meetings of the Legislative Task force on abortion. Quite in spite of himself, Rep. Fuller has stumbled upon a precious principle.

"Intelligence" is not, as Rep. Fuller appears to believe, a synonym for "knowledge." Intelligence comes from inter-legere — the ability to perceive connections and thereby make wise choices. The term is more closely related to morality than to knowledge, as it is an attribute possessed only by moral agents.

In no field of human behavior is intelligence more necessary than in matters of family and sexuality. But a prudent assessment of such matters reveals the impotence of government relevant to instruction in rue intelligence.

The current issue of Utah Holiday magazine features a story entitled "Everybody's Children: Utah Contends with Teen Pregnancy." By comparison with the national teen pregnancy rate, Utah is having its way with the problem. Utah's teen pregnancy rate is 30 percent lower than the national rate; the rate for white Utah teens is 20 percent lower than that for white teens nationally. Furthermore, Utah has the lowest teen abortion rate in the nation.

From these heartening data the story contrives a problem: the teenage birthrate in Utah is equal to the national birthrate among teens; for white Utahns the rate is 19 percent higher than the national average. (It is not clear what role is played in this by the low teen abortion rate, or by the tendency of Utah women to marry young and immediately start families.)

Having thus negated the good news, the story encapsulates the problem in a predictably atypical experience, that of Sherry Wardle. Sherry, 14 and the mother of a two-month-old son, followed a family tradition when she became pregnant at 13: both of her older sisters had also become unmarried teenage mothers.

Did Sherry or Tony (the father



Will Grigg

At Home

er of her child) know about birth control? "Schools don't teach kids nothing about that ... Tony used a condom now and then." Obviously knowledge wasn't the missing element: the kids knew what went where and had some knowledge of birth control. What was missing was intelligence — a moral discipline that schools can no longer transmit.

The Utah Holiday story quotes a participant in the Peer Approach to Counseling by Teens program (PACT), who criticizes his high school sex ed program as inadequate: "We learned about the body ... but we didn't learn anything about contraceptives. That's what we most needed to know."

Another PACT participant explained why such specific knowledge is important: "If someone throws down one of my reasons to have sex, I'll just find another reason."

These adolescents are not pursuing intelligence; they seek knowledge that would supposedly make intelligence unnecessary. The pursuit of such knowledge is as futile as trying to overtake a horizon.

PACT Director Robin Pfeiffer insists that "Our country hasn't defined what the problem is. The country has defined teen sexuality as the problem. It must get smart and define (teen) pregnancy as the problem."

Pfeiffer presents two planted assumptions that must be examined for examination — first, that teen promiscuity is inevitable; second, that teenage pregnancy is a more dreadful prospect than abortion.

Teenage promiscuity is but one of the social pathologies that attend the trivialization of sex. Our culture's inflation of the importance of sex has devalued the erotic impulse — the desire to become part of another, to see one's self in his posterity.

True intelligence in matters of sexuality is the ability to discern the bonds that sex was designed to create and perpetuate. But in order to offer instruction in such intelligence it is necessary to draw upon resources that secular society considers inadmissible.

Cannon was top contributor to Utah politician

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