



# ANNUAL FINANCIAL REPORT

53A-3-303

## Utah School Districts

### For Fiscal Year Ending June 30, 2011

BUDGET 53A-19-101

9/7/2011  
Date of Hearing

6/8/2011  
Date of Adoption

ACTUAL 53A-3-404

9/7/2011  
Last Date Budget Amended by Board

**35 Weber**

Entity

Gary Warwood

9/30/2011

Prepared by

Date

gwarwood@wsd.net  
email address

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

9/30/2011

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy to Auditor, electronic to Von or Sean) by **July 15 (Aug 15)** to:

- Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- School Finance & Statistics  
Von Hortin                      Sean Thomas  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov) [sean.thomas@schools.utah.gov](mailto:sean.thomas@schools.utah.gov)

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

- School Finance & Statistics  
Von Hortin                      Sean Thomas  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov) [sean.thomas@schools.utah.gov](mailto:sean.thomas@schools.utah.gov)
- Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Date Received @ USOE

<b>35 Weber 10 GENERAL FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	8,745,050		10,701,112
8120	Investments	46,980,267		49,026,005
8131	Receivables - Other Local	401,928		514,137
8132	Receivables - Property Taxes	21,035,121		27,866,287
8133	Receivables - State	533,148		560,833
8134	Receivables - Federal	6,377,542		6,898,698
8135	Due from Other Funds	-		
8140	Inventories	579,930		511,467
8150	Prepaid Expenditures	28,885		97,679
8190	Other Assets	210,326		259,236
<b>TOTAL ASSETS</b>		<b>84,892,197</b>		<b>96,435,454</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	3,652,438		3,655,058
9530	Accrued Liabilities	89,167		7,702
9540	Accrued Salaries and Withholdings	26,324,676		26,731,885
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	64,458		125,248
9562	Deferred Revenues - Property Taxes	22,790,122		30,085,662
9563	Deferred Revenues - State	9,348,900		8,421,396
9564	Deferred Revenues - Federal	306,637		251,432
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		<b>62,576,398</b>		<b>69,278,383</b>
<b>9800 FUND BALANCES</b>				
9860	Nonspendable - Inventories & Prepaid Expenditures	608,815		609,146
9876	Restricted - Transportation Levy	-		
9877	Restricted - Tort Liability Levy	-		
9878	Restricted - Reading Levy	-		
9879	Restricted - Other	-		
9880	Committed - Undistributed Reserve	4,000,000		4,000,000
9881	Committed - Contracts & Encumbrances	483,950		431,063
9882	Committed - Employee Obligations	2,069,357		1,389,944
9889	Committed - Other	-		
9890	Assigned - Unrestricted Programs	8,695,533		10,274,713
9899	Unassigned	6,458,144		10,452,205
<b>TOTAL FUND BALANCES</b>		<b>22,315,799</b>		<b>27,157,071</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>84,892,197</b>		<b>96,435,454</b>

\* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

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\_\_\_\_\_  
\_\_\_\_\_

Date Filed

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\_\_\_\_\_  
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ANNUAL FINANCIAL REPORT

<b>35 Weber 10 GENERAL FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	26,783,192	33,961,200	34,054,580	34,300,811
1200	Local Governmental Units Other Than LEAs				
1310	Tuition From Pupils or Parents				
1320	Tuition from Other LEAs Within the State				
1330	Tuition From Other LEAs Outside the State				
1410	Transportation Fees From Pupils or Parents				
1420	Transportation Fees From Other LEAs Within the State				
1430	Transportation Fees From Other LEAs Outside the State				
1500	Earnings on Investments	627,296	500,000	550,116	300,000
1700	Student Activities				
1900	Other Revenues From Local Sources	1,478,437	1,500,000	1,869,411	1,500,000
1910	Rentals				
1920	Contributions and Donations from Private Sources/Foundation				
1940	Textbooks (Sales and Rentals)				
1950	Other Revenues From Other School Districts				
1960	Other Revenues from Other Local Governments				
1980	Refunds of Prior Year Expenditures				
1990	Miscellaneous				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>28,888,925</b>	<b>35,961,200</b>	<b>36,474,107</b>	<b>36,100,811</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	60,701,094	61,132,503	61,102,525	69,911,414
3015	Necessary Existent Small Schools	213,162	162,616	162,616	177,698
3020	Professional Staff	6,615,391	6,740,837	6,740,837	7,711,135
3025	Administrative Costs	-			
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	12,012,168	10,744,941	11,607,053	10,961,343
3110	Special Education -- Self-Contained	2,167,829	2,256,321	2,256,321	2,529,732
3120	Extended Year Program -- Severely Disabled	52,137	53,715	53,715	60,190
3125	Special Education -- State Programs	1,467,027	1,308,765	1,370,512	1,558,966
3155	Career & Technology Ed -- Add-On	5,106,761	5,055,446	5,173,486	5,177,996
3160	Career & Technology Ed-- Set-Aside				
3230	Class Size Reduction (State Funds)	4,766,833	4,740,908	4,740,908	5,315,330
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>93,102,402</b>	<b>92,196,052</b>	<b>93,207,973</b>	<b>103,403,804</b>
<b>Other Minimum School Programs</b>					
3330	Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	123,840	99,496	78,912	209,780
3212	Advanced Placement	100,172	79,447	69,847	
3213	Concurrent Enrollment	219,938	225,436	224,791	225,436
3336	At-Risk Enhancement (3215-At-Risk - Student Program)	332,097	310,046	333,719	977,006
3218	At-Risk -- Homeless and Minority	46,000	49,500	50,330	
3219	At-Risk -- MESA	44,037	45,000	42,906	
3220	At-Risk -- Gang Prevention	15,434	14,747	14,747	
3221	At-Risk -- Youth-in-Custody	463,913	488,136	486,008	488,136
3636	English Language Learner Family Literacy Centers	37,827	39,577		
3641	(3640 - Extended Day Kindergarten)				
3762	Instructional Technology				
3270	Interventions for Student Success Block Grant	496,984	642,719	1,010,584	-
3405	Social Security and Retirement	9,309,300			
3415	Pupil Transportation	3,609,109	3,624,248	3,624,248	3,624,248
3423	Out-of-State Tuition				
3466	Highly Impacted Schools			9,881	
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	1,245,229	1,151,950	1,151,952	1,301,704
3521	Electronic High School and/or Public Education Online				
3555	Voted Leeway	2,815,964	2,368,231	2,345,169	3,260,546
3560	Board Leeway	918,062	820,033	811,458	1,147,436
3805	K-3 Reading Achievement	924,592	914,897	914,897	959,761

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
3522	Job Enhancement				
	Other State Sources MSP	114,314			
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>113,919,214</b>	<b>103,069,515</b>	<b>104,377,422</b>	<b>115,597,857</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT</b>		<b>113,919,214</b>	<b>103,069,515</b>	<b>104,377,422</b>	<b>115,597,857</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)				
3710	Driver Education (State Driver Training Tax)	250,990	262,216	256,250	271,972
3810	Library Books & Electronic Resources			22,318	
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	11,530,063	19,784,234	20,093,972	11,948,076
3900	Revenues From Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>125,700,267</b>	<b>123,115,965</b>	<b>124,749,962</b>	<b>127,817,905</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)	194,498	195,500	265,998	155,000
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal		401,786	157,716	360,786
4500 Restricted Federal Through State	4,147,521	6,001,058	4,142,218	6,001,058
4520 Programs for the Disabled (IDEA)	5,655,030	5,905,000	4,531,331	5,905,000
4530 Career & Technology Education	314,518			
46XX ARRA Programs	8,558,298	9,887,640	8,274,560	-
4600 Other Restricted Federal Through State		15,578		
4700 Federal Received Through Other Agencies	24,693	60,000		60,000
4800 No Child Left Behind (NCLB)	83,784	182,544	92,135	86,000
4810 Federal Forest Service (in Lieu of Tax)				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>18,978,342</b>	<b>22,649,106</b>	<b>17,463,958</b>	<b>12,567,844</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>173,567,534</b>	<b>181,726,271</b>	<b>178,688,027</b>	<b>176,486,560</b>

**EXPENDITURES**

<b>1000 INSTRUCTION</b>				
131 Salaries - Teachers	73,787,238	75,999,997	73,763,896	78,279,997
132 Salaries - Substitute Teachers	1,139,184	1,150,576	1,054,505	1,150,576
161 Salaries - Teacher Aides and Paraprofessionals	7,455,824	7,214,496	7,640,273	7,430,931
100 Salaries - All Other				
Total Salaries (100)	<b>82,382,246</b>	<b>84,365,069</b>	<b>82,458,674</b>	<b>86,861,504</b>
210 Retirement	11,733,786	13,415,207	14,021,811	14,736,561
220 Social Security	5,829,993	6,453,928	5,878,407	6,644,905
240 Insurance (Health/Dental/Life)	12,971,867	12,971,867	12,476,088	13,101,586
200 Other Benefits				
Total Benefits (200)	<b>30,535,646</b>	<b>32,841,002</b>	<b>32,376,306</b>	<b>34,483,052</b>
300 Purchased Professional and Technical Services	1,015,978	1,616,905	912,859	1,126,471
400 Purchased Property Services				
500 Other Purchased Services	478,312	483,095	292,164	473,529
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	<b>478,312</b>	<b>483,095</b>	<b>292,164</b>	<b>473,529</b>
600 Supplies	5,381,371	6,000,000	4,559,037	3,500,000
641 Textbooks	1,078,003	500,000	537,107	500,000
Total Supplies (600)	<b>6,459,374</b>	<b>6,500,000</b>	<b>5,096,144</b>	<b>4,000,000</b>
700 Property (Instructional Equipment)	1,373,613	1,800,000	918,656	1,800,000
800 Other Objects	520,380	700,000	484,142	700,000
810 Dues and Fees				
Total Other Objects (800)	<b>520,380</b>	<b>700,000</b>	<b>484,142</b>	<b>700,000</b>
<b>TOTAL INSTRUCTION (1000)</b>	<b>122,765,549</b>	<b>128,306,071</b>	<b>122,538,945</b>	<b>129,444,556</b>
<b>2000 SUPPORT SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS</b>				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	3,282,114	3,314,935	3,293,883	3,414,383
143 Salaries - Health Services Personnel	520,988	526,198	524,795	541,984
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical	257,612	269,982	271,183	278,081
100 Salaries - All Other	9,697			
Total Salaries (100)	<b>4,070,411</b>	<b>4,111,115</b>	<b>4,089,861</b>	<b>4,234,448</b>
210 Retirement	645,364	615,827	745,399	678,586
220 Social Security	269,396	314,500	271,880	323,935
240 Insurance (Health/Dental/Life)	641,942	641,942	629,079	648,361

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
200	Other Benefits				
	Total Benefits (200)	<b>1,556,702</b>	<b>1,572,269</b>	<b>1,646,358</b>	<b>1,650,882</b>
300	Purchased Professional and Technical Services	473,054	517,545	331,534	517,545
400	Purchased Property Services				
500	Other Purchased Services	19,846		15,572	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>19,846</b>	<b>-</b>	<b>15,572</b>	<b>-</b>
600	Supplies	132,461	139,084	119,861	<b>139,084</b>
700	Property	21,715		21,758	
800	Other Objects	18,717	42,454	15,707	42,454
810	Dues and Fees				
	Total Other Objects (800)	<b>18,717</b>	<b>42,454</b>	<b>15,707</b>	<b>42,454</b>
<b>TOTAL STUDENTS (2100)</b>		<b>6,292,906</b>	<b>6,382,467</b>	<b>6,240,651</b>	<b>6,584,413</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	4,550		4,200	
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	745,082	757,128	799,268	779,842
152	Salaries - Secretarial and Clerical	114,533		110,052	
162	Salaries - Media Personnel - Noncertificated.	590,542	712,126	584,393	733,490
100	Salaries - All Other	8,440	8,524	6,726	8,524
	<b>Total Salaries (100)</b>	<b>1,463,147</b>	<b>1,477,778</b>	<b>1,504,639</b>	<b>1,521,856</b>
210	Retirement	214,178	207,639	258,416	232,743
220	Social Security	100,256	113,050	103,144	116,422
240	Insurance (Health/Dental/Life)	311,060	311,060	314,104	314,171
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>625,494</b>	<b>631,749</b>	<b>675,664</b>	<b>663,336</b>
300	Purchased Professional and Technical Services	40,846	55,359	32,049	55,359
400	Purchased Property Services				
500	Other Purchased Services	12,901		11,743	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>12,901</b>	<b>-</b>	<b>11,743</b>	<b>-</b>
600	Supplies	36,801	37,905	48,874	37,905
644	Library Books	214,443	220,876	216,671	220,876
650	Periodicals				
660	Audio Visual Materials	3,841	3,956	24,476	3,956
	<b>Total Supplies (600)</b>	<b>255,085</b>	<b>262,737</b>	<b>290,021</b>	<b>262,737</b>
700	Property	68,728	119,856	246,898	119,856
800	Other Objects	47,637		15,075	
810	Dues and Fees			24,278	
	<b>Total Other Objects (800)</b>	<b>47,637</b>	<b>-</b>	<b>39,353</b>	<b>-</b>
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>2,513,838</b>	<b>2,547,479</b>	<b>2,800,367</b>	<b>2,623,144</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	21,750	21,000	20,875	21,000
115	Salaries - Supervisors and Directors	2,065,497	2,439,500	1,877,150	2,512,685
152	Salaries - Secretarial and Clerical	557,323	562,896	548,874	579,783
100	Salaries - All Other	890,104	933,000	829,292	960,990
	<b>Total Salaries (100)</b>	<b>3,534,674</b>	<b>3,956,396</b>	<b>3,276,191</b>	<b>4,074,458</b>
210	Retirement	526,851	547,521	557,670	580,599
220	Social Security	238,233	285,642	228,465	311,696
240	Insurance (Health/Dental/Life)	436,837	436,837	429,667	441,205
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>1,201,921</b>	<b>1,270,000</b>	<b>1,215,802</b>	<b>1,333,500</b>
300	Purchased Professional and Technical Services	93,611		74,326	
400	Purchased Property Services				
500	Other Purchased Services	729,147	900,000	611,000	900,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>729,147</b>	<b>900,000</b>	<b>611,000</b>	<b>900,000</b>
600	Supplies	98,197	90,000	70,883	90,000
700	Property	11,864		10,091	
800	Other Objects	53,874	100,000	60,973	100,000
810	Dues and Fees				
	<b>Total Other Objects (800)</b>	<b>53,874</b>	<b>100,000</b>	<b>60,973</b>	<b>100,000</b>
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>5,723,288</b>	<b>6,316,396</b>	<b>5,319,266</b>	<b>6,497,958</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	6,453,078	6,941,081	6,081,414	7,149,313
152	Salaries - Secretarial and Clerical	1,669,824	1,719,919	1,595,146	1,771,517
100	Salaries - All Other				
	<b>Total Salaries (100)</b>	<b>8,122,902</b>	<b>8,661,000</b>	<b>7,676,560</b>	<b>8,920,830</b>
210	Retirement	1,218,055	1,427,852	1,318,379	1,572,141
220	Social Security	546,771	662,567	528,150	682,443
240	Insurance (Health/Dental/Life)	1,491,101	1,491,101	1,474,139	1,506,012
200	Other Benefits				
	<b>Total Benefits (200)</b>	<b>3,255,927</b>	<b>3,581,520</b>	<b>3,320,668</b>	<b>3,760,596</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
300	Purchased Professional and Technical Services	29,995	60,000	28,330	60,000
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects		35,000		35,000
810	Dues and Fees				
	Total Other Objects (800)	-	35,000	-	35,000
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>11,408,824</b>	<b>12,337,520</b>	<b>11,025,558</b>	<b>12,776,426</b>



ANNUAL FINANCIAL REPORT

<b>35 Weber</b>					
<b>10 GENERAL FUND</b>					
		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	1,302,702	1,480,000	1,314,989	1,524,400
210	Retirement	195,441	244,821	220,015	266,604
220	Social Security	93,292	113,220	93,537	116,617
240	Insurance (Health/Dental/Life)	181,959	181,959	188,126	183,779
200	Other Benefits				
	Total Benefits (200)	<b>470,692</b>	<b>540,000</b>	<b>501,678</b>	<b>567,000</b>
300	Purchased Professional and Technical Services	215,610	330,000	177,406	330,000
400	Purchased Property Services				
500	Other Purchased Services	15,706		29,779	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>15,706</b>	<b>-</b>	<b>29,779</b>	<b>-</b>
600	Supplies	73,914	110,000	94,786	110,000
700	Property	318,562	650,000	368,457	650,000
800	Other Objects	71,576	150,000	12,502	150,000
810	Dues and Fees				
	Total Other Objects (800)	<b>71,576</b>	<b>150,000</b>	<b>12,502</b>	<b>150,000</b>
<b>TOTAL CENTRAL (2500)</b>		<b>2,468,762</b>	<b>3,260,000</b>	<b>2,499,597</b>	<b>3,331,400</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	7,324,476	7,384,500	7,308,566	7,606,035
100	Salaries - All Other				
	Total Salaries (100)	<b>7,324,476</b>	<b>7,384,500</b>	<b>7,308,566</b>	<b>7,606,035</b>
210	Retirement	884,930	1,773,730	1,006,622	1,924,222
220	Social Security	526,780	564,914	526,545	581,862
240	Insurance (Health/Dental/Life)	1,262,694	1,262,694	1,326,981	1,275,321
200	Other Benefits				
	Total Benefits (200)	<b>2,674,404</b>	<b>3,601,338</b>	<b>2,860,148</b>	<b>3,781,405</b>
300	Purchased Professional and Technical Services	754,840	825,000	673,736	825,000
400	Purchased Property Services				
500	Other Purchased Services	3,410,830	4,275,000	3,631,166	3,675,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>3,410,830</b>	<b>4,275,000</b>	<b>3,631,166</b>	<b>3,675,000</b>
600	Supplies	304,286	1,400,000	386,461	600,000
700	Property	1,479,944	3,775,000	1,460,224	2,775,000
800	Other Objects	178,313	100,000	205,491	100,000
810	Dues and Fees				
	Total Other Objects (800)	<b>178,313</b>	<b>100,000</b>	<b>205,491</b>	<b>100,000</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>16,127,093</b>	<b>21,360,838</b>	<b>16,525,792</b>	<b>19,362,440</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	107,742	126,000	92,125	129,780
171	Salaries - Supervisors	130,503	174,000	141,106	179,220
172	Salaries - Bus Drivers	2,921,474	2,800,000	3,001,544	2,884,000
173	Salaries - Mechanics and Other Garage Employees	281,267	306,050	274,708	315,232
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	<b>3,440,986</b>	<b>3,406,050</b>	<b>3,509,483</b>	<b>3,508,232</b>
210	Retirement	563,782	585,872	563,984	661,694
220	Social Security	242,811	260,563	245,583	268,380
240	Insurance (Health / Accident / Life)	1,032,925	1,032,925	1,078,140	1,043,254
200	Other Benefits				
	Total Benefits (200)	<b>1,839,518</b>	<b>1,879,360</b>	<b>1,887,707</b>	<b>1,973,328</b>
400	Purchased Property Services	225,395	292,754	234,281	292,754
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance	18,450	18,500	18,700	18,500
530	Communications (Telephone and Other)	17,946	18,000	14,377	18,000

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>		<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
580	Travel / Per Diem	10,670	11,000	11,131	11,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	<b>Total Other Purchased Services (500)</b>	<b>47,066</b>	<b>47,500</b>	<b>44,208</b>	<b>47,500</b>
624	Motor Fuel	570,225	622,500	771,163	622,500
625	Natural Gas				
626	Electricity				
600	Other Supplies	342,381	393,000	354,485	393,000
	<b>Total Supplies (600)</b>	<b>912,606</b>	<b>1,015,500</b>	<b>1,125,648</b>	<b>1,015,500</b>
730	Equipment	3,797	5,000	7,000	5,000
732	School Buses		185,000		185,000
	<b>Total Property (700)</b>	<b>3,797</b>	<b>190,000</b>	<b>7,000</b>	<b>190,000</b>
890	Miscellaneous Expenditures	28,345	25,000	12,981	25,000
891	Training	14,655	11,000	7,302	11,000
	<b>Total Other Objects (800)</b>	<b>43,000</b>	<b>36,000</b>	<b>20,283</b>	<b>36,000</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>6,512,368</b>	<b>6,867,164</b>	<b>6,828,610</b>	<b>7,063,314</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>2900 OTHER SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>	-	-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>51,047,079</b>	<b>59,071,864</b>	<b>51,239,841</b>	<b>58,239,095</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	<b>173,812,628</b>	<b>187,377,935</b>	<b>173,778,786</b>	<b>187,683,651</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	2,414,881			
5210 Transfers Out to Other Funds	(129,080)	(800,000)	(67,969)	(800,000)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>2,285,801</b>	<b>(800,000)</b>	<b>(67,969)</b>	<b>(800,000)</b>

**SUMMARY - 10 GENERAL FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	28,888,925	35,961,200	36,474,107	36,100,811
3000 Total State	125,700,267	123,115,965	124,749,962	127,817,905
4000 Total Federal	18,978,342	22,649,106	17,463,958	12,567,844
<b>TOTAL REVENUES</b>	<b>173,567,534</b>	<b>181,726,271</b>	<b>178,688,027</b>	<b>176,486,560</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	111,641,544	114,841,908	111,138,963	118,251,763
200 Employee Benefits	42,160,304	45,917,238	44,484,331	48,213,099
300 Purchased Professional and Technical Services	2,623,934	3,404,809	2,230,240	2,914,375
400 Purchased Property Services	225,395	292,754	234,281	292,754
500 Other Purchased Services	4,713,808	5,705,595	4,635,632	5,096,029
600 Supplies	8,235,923	9,517,321	7,183,804	6,217,321
700 Property	3,278,223	6,534,856	3,033,084	5,534,856
800 Other Objects	933,497	1,163,454	838,451	1,163,454
<b>TOTAL EXPENDITURES</b>	<b>173,812,628</b>	<b>187,377,935</b>	<b>173,778,786</b>	<b>187,683,651</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 10 GENERAL FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(245,094)	(5,651,664)	4,909,241	(11,197,091)
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	2,285,801	(800,000)	(67,969)	(800,000)
<b>NET CHANGE IN FUND BALANCE</b>	2,040,707	(6,451,664)	4,841,272	(11,997,091)
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	20,275,092	22,315,799	22,315,799	15,864,135
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	22,315,799	15,864,135	27,157,071	3,867,044

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>35 Weber</b>				
<b>21 STUDENT ACTIVITY FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	6,050,564		6,252,364
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds	-		
8140	Inventories	-		
8150	Prepaid Expenditures	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		<b>6,050,564</b>		<b>6,252,364</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>
<b>9800 FUND BALANCES</b>				
9860	Nonspendable - Inventories & Prepaid Expenditures	-		
9869	Nonspendable - Other	-		
9873	Restricted - Student Activities	-		
9879	Restricted - Other	-		
9889	Committed - Other	6,050,564		6,252,364
9898	Assigned - Other	-		-
9899	Unassigned	-		-
<b>TOTAL FUND BALANCES</b>		<b>6,050,564</b>		<b>6,252,364</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>6,050,564</b>		<b>6,252,364</b>

<b>35 Weber 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
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### REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1740 Student Fees	4,941,409	5,050,000	5,301,954	6,550,000
1750 School Vending				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)	383,397	450,000	390,109	450,000
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>5,324,806</b>	<b>5,500,000</b>	<b>5,692,063</b>	<b>7,000,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3851 Teacher Materials & Supplies				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4900 Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>	<b>5,324,806</b>	<b>5,500,000</b>	<b>5,692,063</b>	<b>7,000,000</b>

### EXPENDITURES

<b>1000 INSTRUCTIONAL</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	5,166,506	11,550,564	5,490,263	7,000,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (1000)</b>	<b>5,166,506</b>	<b>11,550,564</b>	<b>5,490,263</b>	<b>7,000,000</b>
<b>2000 SUPPORT SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-

<b>35 Weber 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>TOTAL SUPPORT SERVICES (2000)</b>	-	-	-	-
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-	-

<b>35 Weber 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>	<b>5,166,506</b>	<b>11,550,564</b>	<b>5,490,263</b>	<b>7,000,000</b>

#### OTHER FINANCING

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

#### SUMMARY - 21 STUDENT ACTIVITY FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	5,324,806	5,500,000	5,692,063	7,000,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,324,806</b>	<b>5,500,000</b>	<b>5,692,063</b>	<b>7,000,000</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	5,166,506	11,550,564	5,490,263	7,000,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,166,506</b>	<b>11,550,564</b>	<b>5,490,263</b>	<b>7,000,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>158,300</b>	<b>(6,050,564)</b>	<b>201,800</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>158,300</b>	<b>(6,050,564)</b>	<b>201,800</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>5,892,264</b>	<b>6,050,564</b>	<b>6,050,564</b>	<b>-</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>6,050,564</b>	<b>-</b>	<b>6,252,364</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)



**ANNUAL FINANCIAL REPORT**

<b>35 Weber 23 NON K-12 PROGRAMS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	128,486		168,505
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	693,015		712,453
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds	-		
8140	Inventories	-		
8150	Prepaid Expenditures	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		<b>821,501</b>		<b>880,958</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		6,920
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	70,478		104,355
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	751,023		768,833
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		<b>821,501</b>		<b>880,108</b>
<b>9800 FUND BALANCES</b>				
9860	Nonspendable - Inventory & Prepaid Expenditures	-		
9874	Restricted - Non K-12	-		850
9879	Restricted - Other	-		
9889	Committed - Other	-		
9890	Assigned - Unrestricted Programs	-		
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL FUND BALANCES</b>		<b>-</b>		<b>850</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>821,501</b>		<b>880,958</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2010</b>	<b>BUDGET</b>	<b>FY 2011</b>	<b>BUDGET</b>
		<b>FY 2011</b>		<b>FY 2012</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	869,071	892,435	894,888	901,360
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents				
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments				
1800	Community Services Activities	2,765			
1900	Other Revenues From Local Sources	327,982	315,000	330,790	315,000
1940	Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		<b>1,199,818</b>	<b>1,207,435</b>	<b>1,225,678</b>	<b>1,216,360</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3115	Preschool-Handicapped				
3209	Adult Education				
3210	Adult Basic Skills				
3405	Social Security and Retirement				
3900	Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4522	Special Ed - Preschool				
4580	Adult Education				
4900	Other Revenues From Federal Sources				
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>		<b>1,199,818</b>	<b>1,207,435</b>	<b>1,225,678</b>	<b>1,216,360</b>

**EXPENDITURES**

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>					
<b>3200 OTHER SERVICES</b>					
100	Salaries	824,320	880,000	811,121	906,400
210	Retirement	99,110	201,248	106,667	170,487
220	Social Security	62,394	67,320	61,730	69,340
240	Insurance (Health/Dental/Life)	17,520	17,695	16,110	17,872
200	Other Benefits				
Total Benefits (200)		<b>179,024</b>	<b>286,263</b>	<b>184,507</b>	<b>257,699</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	44,902	21,000	47,060	40,000
600	Supplies	16,432	54,000	1,576	5,000
700	Property	7,530	21,000	1,002	34,882
800	Other Objects	256,690	345,172	247,531	372,379
810	Dues and Fees				
Total Other Objects (800)		<b>256,690</b>	<b>345,172</b>	<b>247,531</b>	<b>372,379</b>
<b>TOTAL OTHER SERVICES (3200)</b>		<b>1,328,898</b>	<b>1,607,435</b>	<b>1,292,797</b>	<b>1,616,360</b>
<b>3300 COMMUNITY SERVICES</b>					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
Total Benefits (200)		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	-	-	-	-
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>1,328,898</b>	<b>1,607,435</b>	<b>1,292,797</b>	<b>1,616,360</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber</b>				
<b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2010</b>	<b>BUDGET</b>	<b>FY 2011</b>	<b>BUDGET</b>
		<b>FY 2011</b>		<b>FY 2012</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	129,080	400,000	67,969	400,000
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>129,080</b>	<b>400,000</b>	<b>67,969</b>	<b>400,000</b>

**SUMMARY - 23 NON K-12 PROGRAMS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,199,818	1,207,435	1,225,678	1,216,360
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,199,818</b>	<b>1,207,435</b>	<b>1,225,678</b>	<b>1,216,360</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	824,320	880,000	811,121	906,400
200 Employee Benefits	179,024	286,263	184,507	257,699
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	44,902	21,000	47,060	40,000
600 Supplies	16,432	54,000	1,576	5,000
700 Property	7,530	21,000	1,002	34,882
800 Other Objects	256,690	345,172	247,531	372,379
<b>TOTAL EXPENDITURES</b>	<b>1,328,898</b>	<b>1,607,435</b>	<b>1,292,797</b>	<b>1,616,360</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(129,080)</b>	<b>(400,000)</b>	<b>(67,119)</b>	<b>(400,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>129,080</b>	<b>400,000</b>	<b>67,969</b>	<b>400,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>-</b>	<b>-</b>		
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)


<b>35 Weber</b>				
<b>31 DEBT SERVICE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	2,688,345		3,019,759
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	8,476,182		8,398,427
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due From Other Funds	-		
8150	Prepaid Expenditures	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		<b>11,164,527</b>		<b>11,418,186</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	9,169,303		9,057,396
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		<b>9,169,303</b>		<b>9,057,396</b>
<b>9800 FUND BALANCES</b>				
9870	Restricted - Debt Service	1,995,224		2,360,790
9879	Restricted - Other	-		
9881	Committed - Contracts	-		
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL FUND BALANCES</b>		<b>1,995,224</b>		<b>2,360,790</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>11,164,527</b>		<b>11,418,186</b>

<b>35 Weber</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2010</b>	<b>BUDGET</b>	<b>FY 2011</b>	<b>BUDGET</b>
		<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2012</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	11,789,521	10,895,817	10,925,777	11,004,775
1500	Earnings on Investments				
1900	Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>11,789,521</b>	<b>10,895,817</b>	<b>10,925,777</b>	<b>11,004,775</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3650	Capital Outlay Foundation				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>		<b>11,789,521</b>	<b>10,895,817</b>	<b>10,925,777</b>	<b>11,004,775</b>

**EXPENDITURES**

<b>5000 DEBT SERVICE</b>					
830	Interest	4,642,471	6,124,758	4,375,855	4,547,699
840	Redemption of Principal	6,585,000	6,516,283	6,175,000	6,207,076
845	Debt Issuance Costs on Refunding	9,357	250,000	9,356	250,000
890	Miscellaneous Expenditures				
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>		<b>11,236,828</b>	<b>12,891,041</b>	<b>10,560,211</b>	<b>11,004,775</b>

**OTHER FINANCING**

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

**SUMMARY - 31 DEBT SERVICE FUND**

<b>REVENUES BY SOURCE</b>					
1000	Total Local	11,789,521	10,895,817	10,925,777	11,004,775
3000	Total State	-	-	-	-
<b>TOTAL REVENUES</b>		<b>11,789,521</b>	<b>10,895,817</b>	<b>10,925,777</b>	<b>11,004,775</b>
<b>EXPENDITURES BY OBJECT</b>					
800	Other Objects	11,236,828	12,891,041	10,560,211	11,004,775
<b>TOTAL EXPENDITURES</b>		<b>11,236,828</b>	<b>12,891,041</b>	<b>10,560,211</b>	<b>11,004,775</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>552,693</b>	<b>(1,995,224)</b>	<b>365,566</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>552,693</b>	<b>(1,995,224)</b>	<b>365,566</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>1,442,531</b>	<b>1,995,224</b>	<b>1,995,224</b>	
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>					
<b>FUND BALANCE - ENDING</b>		<b>1,995,224</b>	<b>-</b>	<b>2,360,790</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

<b>35 Weber</b> <b>31 DEBT SERVICE FUND</b>	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

<b>35 Weber</b>				
<b>32 CAPITAL PROJECTS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	15,072,692		9,779,952
8131	Receivables - Other Local	236,555		1,413
8132	Receivables - Property Taxes	10,893,249		5,718,832
8133	Receivables - State	-		2,203,583
8134	Receivables - Federal	-		
8135	Due From Other Funds	-		
8190	Other Assets	-		
<b>TOTAL ASSETS</b>		<b>26,202,496</b>		<b>17,703,780</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	1,272,031		379,847
9530	Accrued Liabilities	110,250		
9540	Accrued Salaries and Withholdings	82,014		57,207
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	11,845,674		6,170,900
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
<b>TOTAL LIABILITIES</b>		<b>13,309,969</b>		<b>6,607,954</b>
<b>9800 FUND BALANCES</b>				
9871	Retracted - Capital Outlay	12,892,527		11,095,826
9881	Committed - Contracts			
9898	Assigned - Other			
9899	Unassigned	-		
<b>TOTAL FUND BALANCES</b>		<b>12,892,527</b>		<b>11,095,826</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>26,202,496</b>		<b>17,703,780</b>



<b>35 Weber</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2010</b>	<b>BUDGET</b>	<b>FY 2011</b>	<b>BUDGET</b>
		<b>FY 2011</b>		<b>FY 2012</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	10,779,994	7,196,269	7,216,056	7,268,232
1500	Earnings on Investments	259,744	200,000	116,706	112,000
1900	Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>11,039,738</b>	<b>7,396,269</b>	<b>7,332,762</b>	<b>7,380,232</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3000	Other State Revenues				
3650	Capital Outlay Foundation	355,635	100,000	100,298	100,000
<b>TOTAL REVENUES, STATE SOURCES</b>		<b>355,635</b>	<b>100,000</b>	<b>100,298</b>	<b>100,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4000	Revenues from Federal Sources			2,203,583	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		<b>0</b>	<b>0</b>	<b>2,203,583</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>		<b>11,395,373</b>	<b>7,496,269</b>	<b>9,636,643</b>	<b>7,480,232</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
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**EXPENDITURES**

<u>.0002 TAX RATE PROGRAM</u>				
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES</u>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>10% OF BASIC PROGRAM</u>				
<u>1000 INSTRUCTION (10% of Basic)</u>				
730 Equipment				
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2100 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2200 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</u>				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</u>				
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2700 STUDENT TRANSPORTATION</u>				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2900 OTHER SUPPORT SERVICES (10% of Basic)</u>				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100 Salaries	759,916	767,515	705,909	790,540
210 Retirement	121,006	120,733	124,027	133,480
220 Social Security	55,295	58,715	50,990	60,476
240 Insurance (Health/Dental/Life)	138,390	138,390	384,855	139,774
200 Other Benefits				
Total Benefits (200)	<b>314,691</b>	<b>317,838</b>	<b>559,872</b>	<b>333,730</b>
300 Purchased Professional and Technical Services	321,166	80,000	34,977	25,000
400 Purchased Property Services				
460 Construction and Remodeling	204,891	4,186,881	1,105,362	100,000
Total Property (400)	<b>204,891</b>	<b>4,186,881</b>	<b>1,105,362</b>	<b>100,000</b>
500 Other Purchased Services	5,959	25,000		30,000
600 Supplies - New Buildings				
641 Textbooks - New Buildings	479,719	500,000	52,657	707,930
644 Library Books-New Libraries				
Total Supplies (600)	<b>479,719</b>	<b>500,000</b>	<b>52,657</b>	<b>707,930</b>
710 Land and Improvements	1,689,579	100,000	53,685	316,742
720 Buildings	17,988,235	8,486,462	5,936,730	1,498,290
731 Machinery				
732 School Buses	2,792,562	475,100	612,465	618,000
733 Furniture and Fixtures	1,072,650	1,000,000	684,211	300,000
734 Technology Equipment	1,354,045	2,000,000	1,486,060	2,000,000
735 Non-Bus Vehicles		200,000	14,339	200,000
739 Other Equipment		2,000,000		310,000
Total Property (700)	<b>24,897,071</b>	<b>14,261,562</b>	<b>8,787,490</b>	<b>5,243,032</b>
800 Other Objects	4,623	10,000		10,000
830 Interest	35,995	40,000	19,761	40,000
840 Redemption of Principal	170,410	200,000	176,545	200,000
Total Other Objects (800)	<b>211,028</b>	<b>250,000</b>	<b>196,306</b>	<b>250,000</b>
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	<b>27,194,441</b>	<b>20,388,796</b>	<b>11,442,573</b>	<b>7,480,232</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>27,194,441</b>	<b>20,388,796</b>	<b>11,442,573</b>	<b>7,480,232</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2010</b>	<b>BUDGET</b>	<b>FY 2011</b>	<b>BUDGET</b>
		<b>FY 2011</b>		<b>FY 2012</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(2,414,881)			
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	10,573		9,229	
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	2,317,523			
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(86,785)</b>	<b>-</b>	<b>9,229</b>	<b>-</b>

**SUMMARY - 32 CAPITAL PROJECTS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	11,039,738	7,396,269	7,332,762	7,380,232
3000 Total State	355,635	100,000	100,298	100,000
4000 Total Federal	-	-	2,203,583	-
<b>TOTAL REVENUES</b>	<b>11,395,373</b>	<b>7,496,269</b>	<b>9,636,643</b>	<b>7,480,232</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	759,916	767,515	705,909	790,540
200 Employee Benefits	314,691	317,838	559,872	333,730
300 Purchased Professional and Technical Services	321,166	80,000	34,977	25,000
400 Purchased Property Services	204,891	4,186,881	1,105,362	100,000
500 Other Purchased Services	5,959	25,000	-	30,000
600 Supplies	479,719	500,000	52,657	707,930
700 Property	24,897,071	14,261,562	8,787,490	5,243,032
800 Other Objects	211,028	250,000	196,306	250,000
<b>TOTAL EXPENDITURES</b>	<b>27,194,441</b>	<b>20,388,796</b>	<b>11,442,573</b>	<b>7,480,232</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(15,799,068)</b>	<b>(12,892,527)</b>	<b>(1,805,930)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(86,785)</b>	<b>-</b>	<b>9,229</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(15,885,853)</b>	<b>(12,892,527)</b>	<b>(1,796,701)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>28,778,380</b>	<b>12,892,527</b>	<b>12,892,527</b>	
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>12,892,527</b>	<b>-</b>	<b>11,095,826</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

EOF

35 Weber 40 BUILDING RESERVE FUND		Balances at June 30, 2010		Balances at June 30, 2011	
<b>BALANCE SHEET</b>					
<b>8100 ASSETS</b>					
8110	Cash in Banks and On Hand	-			
8120	Investments	-			
8131	Receivables - Other Local	-			
8132	Receivables - Property Taxes	-			
8133	Receivables - State	-			
8134	Receivables - Federal	-			
8190	Other Assets	-			
<b>TOTAL ASSETS</b>		-		-	
<b>9500 LIABILITIES</b>					
9505	Negative Cash Balance	-			
9510	Accounts Payable	-			
9530	Accrued Liabilities	-			
9540	Accrued Salaries and Withholdings	-			
9550	Due to Other Funds	-			
9561	Deferred Revenues - Other Local	-			
9562	Deferred Revenues - Property Taxes	-			
9563	Deferred Revenues - State	-			
9564	Deferred Revenues - Federal	-			
9590	Other Liabilities	-			
<b>TOTAL LIABILITIES</b>		-		-	
<b>9800 FUND BALANCES</b>					
9871	Restricted - Capital Outlay	-			
9881	Committed - Contracts				
9898	Assigned - Other				
9899	Unassigned	-			
<b>TOTAL FUND BALANCES</b>		-		-	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-	

35 Weber 40 BUILDING RESERVE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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<b>REVENUES</b>					
<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1500	Earnings on Investments				
1900	Other Revenues From Local Sources				
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3000	Other State Revenues				
3600	Public Education Capital Outlay				

<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 40 BUILDING RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURES**

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

**OTHER FINANCING**

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



**SUMMARY - 40 BUILDING RESERVE FUND**

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

Explanation (5900 and Adjustment to Beginning Fund Balance)

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

\_\_\_\_\_ Date

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

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

EOF





**ANNUAL FINANCIAL REPORT**

<b>35 Weber 49 or 51 FOOD SERVICE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	414,061		823,851
8131	Receivables - Other Local	1,174		3,684
8132	Receivables - Property Taxes	-		
8133	Receivables - State	255,237		615,464
8134	Receivables - Federal	79,081		96,503
8135	Due From Other Funds	-		
8140	Inventories	507,520		519,173
8190	Other Current Assets	-		2,082
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		<b>1,257,073</b>		<b>2,060,757</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	4,783		11,132
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	918,706		959,790
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Current Liabilities	-		
9600	Long-term Liabilities - Enterprise Funds			
<b>TOTAL LIABILITIES</b>		<b>923,489</b>		<b>970,922</b>
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9860	Nonspendable - Inventories & Prepaid Expenditures	25,759		521,255
9869	Nonspendable - Other			
9872	Restricted - Food Service			568,580
9879	Restricted - Other			
9889	Committed - Other			
9898	Assigned - Other	-		
9899	Unassigned	307,825		
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>333,584</b>		<b>1,089,835</b>
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>1,257,073</b>		<b>2,060,757</b>

**ANNUAL FINANCIAL REPORT**

<b>35 Weber</b> <b>49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2012</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments				
1610 Sales to Students	5,054,661	5,050,000	4,937,647	5,100,000
1620 Sales to Adults				
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>5,054,661</b>	<b>5,050,000</b>	<b>4,937,647</b>	<b>5,100,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	1,791,325	1,700,000	1,789,568	1,750,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>1,791,325</b>	<b>1,700,000</b>	<b>1,789,568</b>	<b>1,750,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement				
4572 Lunch Reimbursement (Free and Reduced Meals)	6,091,146	6,100,000	6,210,717	6,100,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement				
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>6,091,146</b>	<b>6,100,000</b>	<b>6,210,717</b>	<b>6,100,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>12,937,132</b>	<b>12,850,000</b>	<b>12,937,932</b>	<b>12,950,000</b>

**EXPENSES/EXPENDITURES**

<b>3100 FOOD SERVICES</b>				
100 Salaries	3,695,310	3,732,263	3,706,004	3,844,231
210 Retirement	530,872	527,505	623,117	592,345
220 Social Security	265,993	285,518	267,088	294,084
240 Insurance (Health/Dental/Life)	818,878	818,878	764,782	827,067
200 Other Benefits				
Total Benefits (200)	<b>1,615,743</b>	<b>1,631,901</b>	<b>1,654,987</b>	<b>1,713,496</b>
300 Purchased Professional and Technical Services	696,367	863,364	882,472	325,000
400 Purchased Property Services				
500 Other Purchased Services	5,390			
600 Non-Food Supplies	272,557	225,000	285,927	250,000
630 Food	6,164,381	7,016,424	5,550,213	7,043,948
Total Supplies (600)	<b>6,436,938</b>	<b>7,241,424</b>	<b>5,836,140</b>	<b>7,293,948</b>
700 Property	276,239	114,632	102,078	112,000
780 Depreciation - Enterprise Funds				
Total Property (700)	<b>276,239</b>	<b>114,632</b>	<b>102,078</b>	<b>112,000</b>
800 Other Objects		0		61,325
810 Dues and Fees				
Total Other Objects (800)	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,325</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>12,725,987</b>	<b>13,583,584</b>	<b>12,181,681</b>	<b>13,350,000</b>

**OTHER FINANCING-Governmental Funds**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds		400,000		400,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				

# ANNUAL FINANCIAL REPORT

<b>35 Weber 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	400,000	-	400,000

<b>35 Weber</b> <b>49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2011</b>	<b>ACTUAL</b> <b>FY 2011</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2012</b>
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**SUMMARY - 49 or 51 FOOD SERVICE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	5,054,661	5,050,000	4,937,647	5,100,000
3000 Total State	1,791,325	1,700,000	1,789,568	1,750,000
4000 Total Federal	6,091,146	6,100,000	6,210,717	6,100,000
<b>TOTAL REVENUES</b>	<b>12,937,132</b>	<b>12,850,000</b>	<b>12,937,932</b>	<b>12,950,000</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	3,695,310	3,732,263	3,706,004	3,844,231
200 Employee Benefits	1,615,743	1,631,901	1,654,987	1,713,496
300 Purchased Professional and Technical Services	696,367	863,364	882,472	325,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	5,390	-	-	-
600 Supplies	6,436,938	7,241,424	5,836,140	7,293,948
700 Property	276,239	114,632	102,078	112,000
800 Other Objects	-	-	-	61,325
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>12,725,987</b>	<b>13,583,584</b>	<b>12,181,681</b>	<b>13,350,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>211,145</b>	<b>(733,584)</b>	<b>756,251</b>	<b>(400,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>211,145</b>	<b>(333,584)</b>	<b>756,251</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>122,439</b>	<b>333,584</b>	<b>333,584</b>	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>333,584</b>	<b>-</b>	<b>1,089,835</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>35 Weber OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2010</b>		<b>Balances at June 30, 2011</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		
8120	Investments	-		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		
9510	Accounts Payable	-		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Current Liabilities	-		
9600	Long-term Liabilities - Enterprise Funds			
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9861	nonspendable - Endowments			
9869	Nonspendable - Other			
9875	Restricted - Foundation			
9879	Restricted - Other			
9889	Committed - Other			
9898	Assigned - Other	-		
9899	Unassigned	-		
<b>TOTAL NET ASSETS / FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		-		-

**ANNUAL FINANCIAL REPORT**

<b>35 Weber</b>				
<b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>

**REVENUES**

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

**ANNUAL FINANCIAL REPORT**

<b>35 Weber OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
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**EXPENSES/EXPENDITURES**

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



<b>35 Weber</b>				
<b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2010</b>	<b>BUDGET</b>	<b>FY 2011</b>	<b>BUDGET</b>
		<b>FY 2011</b>		<b>FY 2012</b>

**OTHER FINANCING-Governmental Funds**

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

**SUMMARY - OTHER FUNDS**

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

Explanation (5900 and Adjustment to Beginning Fund Balance)


**ANNUAL FINANCIAL REPORT**

<b>35 Weber SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2010</b>	<b>FINAL BUDGET FY 2011</b>	<b>ACTUAL FY 2011</b>	<b>ORIGINAL BUDGET FY 2012</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	63,297,469	66,010,721	66,588,034	67,802,178
3000 Total State	127,847,227	124,915,965	126,639,828	129,667,905
4000 Total Federal	25,069,488	28,749,106	25,878,258	18,667,844
<b>TOTAL REVENUES</b>	<b>216,214,184</b>	<b>219,675,792</b>	<b>219,106,120</b>	<b>216,137,927</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	116,921,090	120,221,686	116,361,997	123,792,934
200 Employee Benefits	44,269,762	48,153,240	46,883,697	50,518,024
300 Purchased Professional and Technical Services	3,641,467	4,348,173	3,147,689	3,264,375
400 Purchased Property Services	430,286	4,479,635	1,339,643	392,754
500 Other Purchased Services	4,770,059	5,751,595	4,682,692	5,166,029
600 Supplies	20,335,518	28,863,309	18,564,440	21,224,199
700 Property	28,459,063	20,932,050	11,923,654	10,924,770
800 Other Objects	12,638,043	14,649,667	11,842,499	12,851,933
<b>TOTAL EXPENDITURES</b>	<b>231,465,288</b>	<b>247,399,355</b>	<b>214,746,311</b>	<b>228,135,018</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(15,251,104)</b>	<b>(27,723,563)</b>	<b>4,359,809</b>	<b>(11,997,091)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>2,328,096</b>	<b>-</b>	<b>9,229</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(12,923,008)</b>	<b>(27,723,563)</b>	<b>4,369,038</b>	<b>(11,997,091)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>56,510,706</b>	<b>43,587,698</b>	<b>43,587,698</b>	<b>15,864,135</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>43,587,698</b>	<b>15,864,135</b>	<b>47,956,736</b>	<b>3,867,044</b>

EOF

**ANNUAL FINANCIAL REPORT**

**35 Weber**

Detail Schedule of Property Tax	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

**10 GENERAL FUND**

Basic Program (53A-17a-135)	.001433	10,828,067	.001495	10,499,028	10,499,028	.001591	10,604,018
Voted Leeway (53A-17a-133)	.000943	7,125,518	.001091	7,661,832	7,661,832	.001123	7,691,241
Board Leeway (53A-17a-134) (Class Size Reduction)	.000365	2,758,021	.000406	2,851,241	2,851,241	.000419	2,879,753
Board Leeway (53A-17a-151) (Reading Program)	.000124	936,972	.000139	976,164	976,164	.000143	985,926
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000150	1,133,433	.000167	1,172,801	1,172,801	.000264	1,184,529
Tort Liability (63-30-27)	.000036	272,024	.000040	280,911	280,910	.000041	283,720
10% of Basic (53A-17a-145) Operating			.000848	5,955,301	5,955,301	.000873	6,014,854
Redemptions - Basic Levy		530,272		557,212	557,212		1,482,699
Redemptions - Voted Leeway		348,951		406,634	406,634		
Redemptions - Board Leeway		135,066		151,323	151,323		
Redemptions - Special Transportation		55,506		62,244	62,244		
Redemptions - Tort Liability		13,322		14,909	14,909		
Redemptions - Board Levy							
Redemptions - Reading Levy		45,885		51,808	51,807		
Redemptions - 10% of Basic				316,064	316,064		
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		1,221,246		1,012,728	1,106,111		3,126,862
Vehicle Fees in Lieu of Tax Board Leeway		311,064		300,389	300,388		
Vehicle Fees in Lieu of Tax - Voted Leeway		803,653		807,202	807,202		
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		127,835		123,559	123,559		
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		30,680		29,595	29,595		
Vehicle Fees in Lieu of Tax - Reading		105,677		102,842	102,842		
Vehicle Fees in Lieu of Tax - 10% of Basic				627,413	627,413		
Judgment Recovery (59-2-1328)						.000007	47,209
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.003051</b>	<b>26,783,192</b>	<b>.004186</b>	<b>33,961,200</b>	<b>34,054,580</b>	<b>.004461</b>	<b>34,300,811</b>

**23 NON K-12 PROGRAMS FUND**

Recreation (11-2-7)	.000099	748,066	.000110	772,504	772,504	.000114	780,229
Vehicle Fees in Lieu of Tax (59-2-405)		84,371		81,354	81,386		82,168
Tax Sales and Redemptions & Other	xxx	36,634	xxx	38,577	40,998	xxx	38,963
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000099</b>	<b>869,071</b>	<b>.000110</b>	<b>892,435</b>	<b>894,888</b>	<b>.000114</b>	<b>901,360</b>

**31 DEBT SERVICE FUND**

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001343	10,148,007	.001343	10,895,817	9,431,568	.001343	11,004,775
Vehicle Fees in Lieu of Tax (59-2-405)		1,144,546			993,650		
Tax Sales and Redemptions & Other	xxx	496,968	xxx		500,559	xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.001343</b>	<b>11,789,521</b>	<b>.001343</b>	<b>10,895,817</b>	<b>10,925,777</b>	<b>.001343</b>	<b>11,004,775</b>

**32 CAPITAL PROJECTS FUND**

Capital Outlay Foundation (53A-21-101 thru 105)	.000797	6,022,309	.000887	6,229,189	6,229,189	.000915	6,291,481
10% of Basic (53A-17a-145) Capital	.000431	3,256,732	.000000				
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		679,228		656,012	656,267		662,572
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		367,311					
Tax Sales and Redemptions Cap Foundation	xxx	294,925	xxx	311,068	330,600	xxx	314,179
Tax Sales and Redemptions 10% of Basic		159,489					
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.001228</b>	<b>10,779,994</b>	<b>.000887</b>	<b>7,196,269</b>	<b>7,216,056</b>	<b>.000915</b>	<b>7,268,232</b>

**TOTAL OF ALL FUNDS**

<b>TOTALS - ALL FUNDS</b>	<b>.005721</b>	<b>50,221,778</b>	<b>.006526</b>	<b>52,945,721</b>	<b>53,091,301</b>	<b>.006833</b>	<b>53,475,178</b>
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**SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2011**

**35 Weber**

**A. SCHOOL BOND ELECTION**

Was a bond election held for this fiscal year?	Yes	_____	No	_____ <b>x</b>
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

**B. STATUS OF DISTRICT INDEBTEDNESS**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>General obligation bonds:</b>				
Face amount of bonds	102,350,000		(6,225,000)	96,125,000
Bond premiums	1,343,940		(173,180)	1,170,760
Bond discounts	-			-
School building revolving account balance	-			-
Deferred amounts on refunding	-			-
<b>Net bonds payable</b>	<u>103,693,940</u>	<u>-</u>	<u>(6,398,180)</u>	<u>97,295,760</u>
<b>Non-general obligation debt:</b>				
Obligations under capital leases	-			-
School building revolving account balance	-			-
Other debt:	828,930		(456,545)	372,385
	-			-
	-			-
	-			-
<b>Total non-general obligation debt</b>	<u>828,930</u>	<u>0</u>	<u>-456,545</u>	<u>372,385</u>

**C. VOTED LEEWAY**

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____ <b>x</b>
2. If yes, please furnish the following information:				
	Date	_____	Tax Rate Approved	_____

**D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction**

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____ <b>x</b>
2. If yes, please furnish the following information:				
	Date of Formal Action (Must be prior to April 1)	_____	Tax Rate Approved	_____

**E. BOARD LEEWAY (53a-17-151) Reading Program**

1. Was a Board Leeway approved for this fiscal year?	Yes	_____	No	_____ <b>x</b>
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	<u>0.000000</u>	Low Income Prog.	<u>0.000000</u>

EOF

**ANNUAL FINANCIAL REPORT**

**35 Weber**

**SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011**

ADJUSTED EXPENDITURES PER AFR  
FY 2011

	NONRESTRICTED			RESTRICTED		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT
<b>FUND 10 MAINTENANCE AND OPERATION</b>						
1000 INSTRUCTION	1,402,798		121,136,147	1,402,798		121,136,147
2100 SUPPORT SERV-STUDENTS	37,465		6,203,186	37,465		6,203,186
2200 SUPPORT SERV-INSTR-STAFF	286,251		2,514,116	286,251		2,514,116
2300 SUPPORT SERV-DISTRICT ADMIN	71,064		5,248,202	71,064		5,248,202
2400 SUPPORT SERV-SCHOOL ADMIN			11,025,558			11,025,558
2500 SUPPORT SERV-CENTRAL	380,959	2,118,638		380,959	2,118,638	
2600 OPER AND MAINT OF PLANT	1,665,715	14,860,077		1,665,715		14,860,077
2700 STUDENT TRANSP SERV	27,283		6,801,327	27,283		6,801,327
2900 SUPPORT SERV-OTHER						
5200 DEBT SERVICE						
6000 OTHER SOURCES/USES OF FUNDS	(67,969)			(67,969)		
<b>FUND 23 NON K-12 PROGRAMS</b>	316,502		1,044,264	316,502		1,044,264
<b>FUND 31 DEBT SERVICE</b>	10,560,211			10,560,211		
<b>FUND 32 CAPITAL PROJECTS</b>						
1000 INSTRUCTION 10% PROGRAM						
2000 SUPPORTING SERVICES						
2500 SUPPORT SERVICES - BUSINESS						
2600 OPER AND MAINT OF PLANT						
2700 STUDENT TRANS. SERVICES						
2900 OTHER SUPPORT SERVICES						
4000 FACIL ACQUISITION AND CONS	10,089,158		1,913,287	10,089,158		1,913,287
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS	9,229			9,229		
<b>FUND 40 BUILDING RESERVE</b>						
<b>FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)</b>	102,078		12,079,603	102,078		12,079,603
<b>FUNDS OTHER (GOV'T. OR ENTERPRISE)</b>						
<b>TOTALS</b>	<b>24,880,744</b>	<b>16,978,715</b>	<b>167,965,690</b>	<b>24,880,744</b>	<b>2,118,638</b>	<b>182,825,767</b>

**ANNUAL FINANCIAL REPORT**

**35 Weber**

**SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2011**

ADJUSTED EXPENDITURES PER AFR  
FY 2011

EXCLUDED	NONRESTRICTED		EXCLUDED	RESTRICTED	
	INDIRECT	DIRECT		INDIRECT	DIRECT

**ALLOCATION OF NONRESTRICTED INDIRECT COST POOL**

SCH. J & FOOD SERVICES % CALCULATION		12,079,603	7.19%	
INSTRUCTION % CALCULATION	16,978,715	155,886,087	92.81%	
TOTAL INDIRECT, DIRECT, & %	16,978,715	167,965,690	100.00%	

**ALLOCATION OF INSTRUCTION PORTION OF POOL**

AMOUNT ATTRIBUTED TO FOOD SERVICES			7.19%	
AMOUNT ATTRIBUTED TO INSTRUCTION	16,978,715		92.81%	15,757,945
TOTAL				15,757,945

**ALLOCATION FOR CALCULATIONS**

			15,757,945	
INSTRUCTION ALLOCATION				<b>TOTAL</b>
FOOD SERVICES ALLOCATIONS				

**THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.**

**SCHEDULE J  
ALLOCATION OF INDIRECT COSTS FOR  
THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

<b>35 Weber</b>	<b>Unallocable to School Food Program</b>	<b>Allocable to School Food Program</b>	<b>TOTAL</b>
<b>Adjusted Expenditures FY 2011</b>			

**10 MAINTENANCE AND OPERATION FUND**

<u>2500 Support Services - Central</u>			
100	Salaries	1,314,989	1,314,989
200	Employee Benefits	501,678	501,678
300-400	Purchased Services	177,406	177,406
500	Other Purchased Services	29,779	29,779
600	Supplies and Materials	94,786	94,786
<b>TOTAL SUPPORT SERVICES - BUSINESS</b>		<b>2,118,638</b>	<b>2,118,638</b>
<u>2600 Maintenance of Plant Services</u>			
100	Salaries	7,308,566	7,308,566
200	Employee Benefits	2,860,148	2,860,148
300-400	Purchased Services	673,736	673,736
500	Other Purchased Services	3,631,166	3,631,166
600	Supplies and Materials	386,461	386,461
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>		<b>14,860,077</b>	<b>14,860,077</b>
<u>2900 Support Services - Other</u>			
100	Salaries		
200	Employee Benefits		
300-500	Purchased Services		
600	Supplies and Materials		
<b>TOTAL SUPPORT SERVICES - OTHER</b>			

<u>.0002 TAX RATE PROCEEDS</u>			
<u>2600 Maintenance of Plant Services</u>			
100	Salaries		
200	Employee Benefits		
300-500	Purchased Services		
600	Supplies and Materials		
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>			
<u>10% OF BASIC PROGRAM</u>			
<u>2500 Support Services - Central</u>			
600	Supplies		
<u>2600 Maintenance of Plant Services</u>			
600	Supplies		
<u>2900 Other Support Services</u>			
600	Supplies		

**SCHEDULE J  
 ALLOCATION OF INDIRECT COSTS FOR  
 THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

<b>35 Weber</b>	<b>Unallocable to School Food Program</b>	<b>Allocable to School Food Program</b>	<b>TOTAL</b>
<b>Adjusted Expenditures FY 2011</b>			
GRAND TOTAL INDIRECT COSTS	16,978,715		16,978,715



**SCHEDULE K  
UTAH STATE OFFICE OF EDUCATION  
SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION  
FIXED RATE WITH CARRY FORWARD PROVISION**

**35 Weber**

<b>RESTRICTED RATE</b>	<b>FY 2009</b>		<b>FY 2011</b>		<b>FY 2013</b>	
	<b>FY 2007</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	161,722,708	182,930,898	182,930,898	182,825,767	182,825,767	
INDIRECT COSTS:						
POOL	2,095,048	2,336,429	2,336,429	2,118,638	2,118,638	
CARRY FORWARD	154,982	154,982	(51,328)	(51,328)	(218,012)	
<b>TOTAL</b>	<b>2,250,030</b>	<b>2,491,411</b>	<b>2,285,101</b>	<b>2,067,310</b>	<b>1,900,626</b>	
<b>RATE</b>	<b>1.39%</b>		<b>1.25%</b>		<b>1.04%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		182,930,898		182,825,767		0
RATE		1.39%		1.25%		1.04%
CALCULATED RECOVERY		2,542,739		2,285,322		0
ACTUAL POOL COSTS		(2,491,411)		(2,067,310)		(0)
OVER (UNDER) RECOVERY		51,328		218,012		0

<b>NON-RESTRICTED RATE(S)</b>	<b>FY 2009</b>		<b>FY 2011</b>		<b>FY 2013</b>	
	<b>FY 2007</b>	<b>FY 2009</b>	<b>FY 2009</b>	<b>FY 2011</b>	<b>FY 2011</b>	<b>FY 2013</b>
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	148,754,635	167,835,523	167,835,523	167,965,690	167,965,690	
INDIRECT COSTS:						
POOL	15,063,121	17,431,804	17,431,804	16,978,715	16,978,715	
CARRY FORWARD	(1,431,644)	(1,431,644)	626,426	626,426	(467,967)	
<b>TOTAL</b>	<b>13,631,477</b>	<b>16,000,160</b>	<b>18,058,230</b>	<b>17,605,141</b>	<b>16,510,748</b>	
<b>RATE</b>	<b>9.16%</b>		<b>10.76%</b>		<b>9.83%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		167,835,523		167,965,690		0
RATE		9.16%		10.76%		9.83%
CALCULATED RECOVERY		15,373,734		18,073,108		0
ACTUAL POOL COSTS		(16,000,160)		(17,605,141)		(0)
OVER (UNDER) RECOVERY		(626,426)		467,967		0
<b>FOOD SERVICE</b>						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RATE</b>	<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

**SCHEDULE L  
UTAH STATE OFFICE OF EDUCATION  
INDIRECT COST NEGOTIATION AGREEMENT**

**35 Weber**

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

**SECTION I: Rates**

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2012 - June 30, 2013	9.83%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2012 - June 30, 2013	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2012 - June 30, 2013	1.04%	Instructional Programs

\* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

**SECTION II: General**

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## **GENERAL INSTRUCTIONS:**

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2011):** The 2010 Actual have been pre-loaded as well as the 2010 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2011 actual and fiscal year 2012 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

## **BUDGET**

### **1. SPECIFIC INSTRUCTIONS:**

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2011 budget column
- c. **Original Budget (FY2012):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

### **2. DUE DATE:**

#### **School Districts,**

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

#### **Charters**

- a. **July 15th.**

### **3. ACCOUNT CODING:**

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

### **4. UNDISTRIBUTED RESERVE:**

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## 5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Beginning in the 2010-2011 year you will need to break the 10% of Basic tax rate into a general fund amount and a Capital Projects amount and show the amount budgeted in the proper fund. Revenues and expenditures are to be reported in the appropriate fund. (See Tax Worksheet) There should be no transfers for amounts between funds other than those allowed in 2010 HB 295 for Fiscal Years 2011 and 2012.**

## 6. DISTRIBUTION OF THE BUDGET REPORT:

**Please send a completed (paper copy) report to:**

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

Utah State Office of Education  
c/o Von Hortin  
von.hortin@schools.utah.gov

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## ACTUAL

### 1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

### 2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

### 3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

### 4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

### 5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

### 6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

# ANNUAL FINANCIAL REPORT INSTRUCTIONS

## 7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

### Please email the completed report to:

- \* School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)

### Please send the signature page to:

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P. O. Box 144200  
Salt Lake City, UT 84114-4200

### Please send the completed (paper copy) report to:

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

## 8. DISTRIBUTION OF THE AUDIT REPORT:

### Please send one copy to:

- \* School Finance & Statistics  
c/o Von Hortin  
Utah State Office of Education  
250 East 500 South  
P.O. Box 144200  
Salt Lake City, Utah 84114-4200
- \* Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
- \* Bureau of the Census  
Attention: Single Audit Clearinghouse  
Data Preparation Division  
1201 East 10th Street  
Jeffersonville, Indiana 47132  
(include signed copy of Data Collection Form)