SOE 06 2522-11

5/4/2011

UTAH STATE OFFICE OF EDUCATION

ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2012

[X] BUDGET 53A-19-101

6/16/2011 — Date of Hearing

6/16/2011 — Date of Adoption

[ ] ACTUAL 53A-3-404

Last Date Budget Amended by Board

32 Wasatch

Entity

Keith Johansen — Prepared by

6/9/2011 — Date

keith.johansen@wasatch.edu

email address

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

Keith Johansen

Signature of Business Administrator:

6/9/2011 — Date

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

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

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

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

Date Received @ USOE

ANNUAL FINANCIAL REPORT

32 Wasatch 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	14,000,670	14,718,675	-	16,766,524
1200	Local Governmental Units Other Than LEAs				
1310	Tuition From Pupils or Parents	4,415	3,500		3,500
1320	Tuition from Other LEAs Within the State				
1330	Tuition From Other LEAs Outside the State				
1410	Transportation Fees From Pupils or Parents	37,735	40,500		41,250
1420	Transportation Fees From Other LEAs Within the State				
1430	Transportation Fees From Other LEAs Outside the State				
1500	Earnings on Investments	102,815	195,304		97,500
1700	Student Activities				
1900	Other Revenues From Local Sources	57,129	39,000		88,750
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		267,701		238,050
1980	Refunds of Prior Year Expenditures				
1990	Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES		**14,202,764**	**15,264,680**	**-**	17,235,574
3000 REVENUES FROM STATE SOURCES					
	Minimum School Programs				
	Regular Basic Programs				
3010	Regular School Program K-12	5,633,421	6,714,866		7,286,714
3015	Necessary Existent Small Schools				
3020	Professional Staff	1,103,974	1,135,931		1,287,543
3025	Administrative Costs	154,620			5,632
	Restricted Basic Programs				
3105	Special Education -- Add-On	1,447,452	1,527,849		1,621,214
3110	Special Education -- Self-Contained	192,188	185,902		231,163
3120	Extended Year Program -- Severely Disabled	9,469	9,992		11,536
3125	Special Education -- State Programs	88,540	100,281		70,197
3155	Career & Technology Ed -- Add-On	839,268	787,039		850,574
3160	Career & Technology Ed-- Set-Aside		26,959		
3230	Class Size Reduction (State Funds)	808,036	827,740		905,728
	TOTAL BASIC SCHOOL PROGRAM GENERATED	**10,276,968**	**11,316,559**	**-**	**12,270,301**
	Other Minimum School Programs				
3330	Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	17,246	16,932		31,839
3212	Advanced Placement	9,928	9,724		
3213	Concurrent Enrollment	84,547	84,547		86,398
3336	At-Risk Enhancement (3215-At-Risk - Student Program)	51,481	51,315		169,858
3218	At-Risk -- Homeless and Minority	13,677	13,677		
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3636	English Language Learner Family Literacy Centers	34,510			
3641	(3640 - Extended Day Kindergarten)	73,000	73,000		77,380
3762	Instructional Technology				
3270	Interventions for Student Success Block Grant	158,601	158,958		
3405	Social Security and Retirement	1,529,624			
3415	Pupil Transportation	661,669	767,439		620,213
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	246,511	246,511		232,862
3521	Electronic High School and/or Public Education Online				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	28,571	28,000		28,571
3522	Job Enhancement				
	Other State Sources MSP		1,965,115		202,701
	TOTAL MINIMUM SCHOOL PROGRAM GENERATED	**13,186,333**	**14,731,777**	**-**	**13,720,123**
	Less Basic Local Levy				
	TOTAL STATE SUPPORT AMOUNT	**13,186,333**	**14,731,777**	**-**	**13,720,123**
	Other State Sources				

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
3700	Other Revenues From State Sources (Non-MSP)				
3710	Driver Education (State Driver Training Tax)	70,782	58,924		73,880
3810	Library Books & Electronic Resources	4,289	3,630		4,377
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	2,137,110	2,056,304		1,656,657
3900	Revenues From Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		**15,398,514**	**16,850,635**	**-**	**15,455,037**
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State	1,028,380			
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State		45,721		45,721
4520	Programs for the Disabled (IDEA)	1,280,347	1,250,675		821,624
4530	Career & Technology Education				
46XX	ARRA Programs				226,215
4600	Other Restricted Federal Through State	54,578			
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	673,076	460,249		639,507
4810	Federal Forest Service (in Lieu of Tax)				
TOTAL REVENUES FROM FEDERAL SOURCES		**3,036,381**	**1,756,645**	**-**	**1,733,067**
TOTAL REVENUES, 10 GENERAL FUND		**32,637,659**	**33,871,960**	**-**	**34,423,678**

EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	13,688,101	13,576,266		14,231,242
132	Salaries - Substitute Teachers	5,493	3,500		1,500
161	Salaries - Teacher Aides and Paraprofessionals	518,294	589,017		692,732
100	Salaries - All Other	99,678	42,026		39,868
	Total Salaries (100)	**14,311,566**	**14,210,809**	**-**	**14,965,342**
210	Retirement	2,249,778	2,532,366		2,747,637
220	Social Security	1,094,835	1,087,127		1,144,849
240	Insurance (Health/Dental/Life)	3,353,290	3,802,693		3,535,163
200	Other Benefits				
	Total Benefits (200)	**6,697,903**	**7,422,186**	**-**	**7,427,649**
300	Purchased Professional and Technical Services	442,472	482,903		699,722
400	Purchased Property Services				
500	Other Purchased Services	120,284	190,050		265,650
561	Tuition to Other School Districts Within the State	20,375	7,000		17,500
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)	**140,659**	**197,050**	**-**	**283,150**
600	Supplies	809,850	642,479		775,423
641	Textbooks	112,614	522,009		163,330
	Total Supplies (600)	**922,464**	**1,164,488**	**-**	**938,753**
700	Property (Instructional Equipment)	293,479	438,217		268,622
800	Other Objects	26,557	30,414		31,887
810	Dues and Fees				
	Total Other Objects (800)	**26,557**	**30,414**	**-**	**31,887**
TOTAL INSTRUCTION (1000)		**22,835,100**	**23,946,067**	**-**	**24,615,125**
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	464,226	477,593		592,478
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	**464,226**	**477,593**	**-**	**592,478**
210	Retirement	72,976	85,107		108,779
220	Social Security	35,513	36,536		45,325
240	Insurance (Health/Dental/Life)	108,772	105,965		103,234

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
200	Other Benefits				
	Total Benefits (200)	**217,261**	**227,608**	-	**257,338**
300	Purchased Professional and Technical Services	75,784	75,784		58,507
400	Purchased Property Services				
500	Other Purchased Services		13,200		18,200
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	**13,200**	-	18,200
600	Supplies	1,121	15,800		**15,560**
700	Property		9,058		3,992
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)		**758,392**	**819,043**	-	**946,075**
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	296,458	302,387		317,307
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other				
	Total Salaries (100)	**296,458**	**302,387**	-	**317,307**
210	Retirement	46,603	53,885		58,258
220	Social Security	22,679	23,133		24,274
240	Insurance (Health/Dental/Life)	69,462	80,916		74,955
200	Other Benefits				
	Total Benefits (200)	**138,744**	**157,934**	-	**157,487**
300	Purchased Professional and Technical Services	4,812			
400	Purchased Property Services				
500	Other Purchased Services	2,565			
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**2,565**	-	-	-
600	Supplies				
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	-	-	-	-
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		**442,579**	**460,321**	-	**474,794**
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	133,615	136,287		157,339
115	Salaries - Supervisors and Directors	104,140	106,223		292,157
152	Salaries - Secretarial and Clerical	196,694	200,628		235,645
100	Salaries - All Other				
	Total Salaries (100)	**434,449**	**443,138**	-	**685,141**
210	Retirement	68,295	78,967		125,792
220	Social Security	33,235	33,900		52,413
240	Insurance (Health/Dental/Life)	101,795	118,580		161,846
200	Other Benefits				
	Total Benefits (200)	**203,325**	**231,447**	-	**340,051**
300	Purchased Professional and Technical Services	16,946	22,500		22,500
400	Purchased Property Services				
500	Other Purchased Services	19,529	34,750		37,250
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**19,529**	**34,750**	-	**37,250**
600	Supplies	12,135	12,500		14,500
700	Property				
800	Other Objects	6,506	7,000		10,000
810	Dues and Fees	5,828	5,850		5,850
	Total Other Objects (800)	**12,334**	**12,850**	-	**15,850**
TOTAL DISTRICT ADMINISTRATION (2300)		**698,718**	**757,185**	-	**1,115,292**
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	980,466	971,517		1,038,128
152	Salaries - Secretarial and Clerical	302,015	324,273		330,569

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32 Wasatch 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
100	Salaries - All Other				
	Total Salaries (100)	**1,282,481**	**1,295,790**	-	**1,368,697**
210	Retirement	201,606	230,910		251,293
220	Social Security	98,110	99,128		104,705
240	Insurance (Health/Dental/Life)	300,493	346,742		323,318
200	Other Benefits				
	Total Benefits (200)	**600,209**	**676,780**	-	**679,316**
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	35,017	35,500		35,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**35,017**	**35,500**	-	**35,000**
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		**1,917,707**	**2,008,070**	-	**2,083,013**
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	602,093	601,364		585,439
210	Retirement	94,649	107,163		107,487
220	Social Security	46,060	46,004		44,786
240	Insurance (Health/Dental/Life)	141,074	160,920		138,294
200	Other Benefits				
	Total Benefits (200)	**281,783**	**314,087**	-	**290,567**
300	Purchased Professional and Technical Services	31,500	27,500		32,500
400	Purchased Property Services				
500	Other Purchased Services	46,344	47,465		43,400
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**46,344**	**47,465**	-	**43,400**
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		**961,720**	**990,416**	-	**951,906**
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,203,747	1,230,144		1,296,073
100	Salaries - All Other				
	Total Salaries (100)	**1,203,747**	**1,230,144**	-	**1,296,073**
210	Retirement	189,229	219,212		237,959
220	Social Security	92,087	94,106		99,150
240	Insurance (Health/Dental/Life)	282,045	329,177		306,163
200	Other Benefits				
	Total Benefits (200)	**563,361**	**642,495**	-	**643,272**
300	Purchased Professional and Technical Services				
400	Purchased Property Services	97,167	111,748		83,150
500	Other Purchased Services	122,329	136,499		101,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**122,329**	**136,499**	-	**101,000**
600	Supplies	986,439	1,064,075		1,134,239
700	Property				
800	Other Objects	1,746	2,678		2,750
810	Dues and Fees				
	Total Other Objects (800)	**1,746**	**2,678**	-	**2,750**
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		**2,974,789**	**3,187,639**	-	**3,260,484**
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	17,040	16,024		15,696
171	Salaries - Supervisors	66,709	69,374		70,761
172	Salaries - Bus Drivers	406,705	417,855		449,094
173	Salaries - Mechanics and Other Garage Employees	88,884	90,662		91,106
174	Salaries - Other (Trainers, etc.)	112,401	113,026		125,922
	Total Salaries (100)	**691,739**	**706,941**	-	**752,579**
210	Retirement	114,206	122,741		125,577
220	Social Security	52,918	54,078		57,572
240	Insurance (Health / Accident / Life)	167,780	192,731		201,397

ANNUAL FINANCIAL REPORT

32 Wasatch 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
200 Other Benefits				
Total Benefits (200)	**334,904**	**369,550**	-	**387,546**
400 Purchased Property Services				
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial				
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	2,166	5,250		2,750
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance	5,000	5,000		5,450
522 Liability Insurance				
530 Communications (Telephone and Other)				
580 Travel / Per Diem				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	**7,166**	**10,250**	-	**8,200**
624 Motor Fuel	133,213	124,500		184,500
625 Natural Gas	8,104	8,250		8,750
626 Electricity	8,105	8,250		8,750
600 Other Supplies	98,326	90,000		103,750
Total Supplies (600)	**247,748**	**231,000**	-	**305,750**
730 Equipment				5,000
732 School Buses	352,278	370,728		386,420
Total Property (700)	**352,278**	**370,728**	-	**391,420**
890 Miscellaneous Expenditures				
891 Training	6,107	6,500		6,500
Total Other Objects (800)	**6,107**	**6,500**	-	**6,500**
TOTAL STUDENT TRANSPORTATION (2700)	**1,639,942**	**1,694,969**	-	**1,851,995**
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
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	2,905	8,250		6,250
810 Dues and Fees				
Total Other Objects (800)	**2,905**	**8,250**	-	**6,250**
TOTAL OTHER SUPPORT (2900)	**2,905**	**8,250**	-	**6,250**
TOTAL SUPPORT SERVICES (2000)	**9,396,752**	**9,925,893**	-	**10,689,809**
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	**32,231,852**	**33,871,960**	-	**35,304,934**

OTHER FINANCING

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

ANNUAL FINANCIAL REPORT

32 Wasatch 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
SUMMARY - 10 GENERAL FUND				
REVENUES BY SOURCE				
1000 Total Local	14,202,764	15,264,680	-	17,235,574
3000 Total State	15,398,514	16,850,635	-	15,455,037
4000 Total Federal	3,036,381	1,756,645	-	1,733,067
TOTAL REVENUES	**32,637,659**	**33,871,960**	**-**	**34,423,678**
EXPENDITURES BY OBJECT				
100 Salaries	19,286,759	19,268,166	-	20,563,056
200 Employee Benefits	9,037,490	10,042,087	-	10,183,226
300 Purchased Professional and Technical Services	571,514	608,687	-	813,229
400 Purchased Property Services	97,167	111,748	-	83,150
500 Other Purchased Services	373,609	474,714	-	526,200
600 Supplies	2,169,907	2,487,863	-	2,408,802
700 Property	645,757	818,003	-	664,034
800 Other Objects	49,649	60,692	-	63,237
TOTAL EXPENDITURES	**32,231,852**	**33,871,960**	**-**	**35,304,934**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**405,807**	**-**	**-**	**(881,256)**
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	**-**	**-**	**-**	**-**
NET CHANGE IN FUND BALANCE	**405,807**	**-**	**-**	**(881,256)**
FUND BALANCE - BEGINNING (From Prior Year)	**5,031,233**	**5,437,040**		**5,437,040**
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	**5,437,040**	**5,437,040**	**-**	**4,555,784**

Explanation (5900 and Adjustment to Beginning Fund Balance)

32 Wasatch 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	10,250	10,500		10,500
1740 Student Fees	264,068	255,000		265,000
1750 School Vending	189,320	197,500		197,500
1800 Community Services Activities	1,212,695	950,000		1,150,000
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,676,333	1,413,000	-	1,623,000
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Materials & Supplies				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	1,676,333	1,413,000	-	1,623,000
EXPENDITURES				
1000 INSTRUCTIONAL				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services		47,500		47,500
400 Purchased Property Services		17,500		17,500
500 Other Purchased Services		150,500		152,500
600 Supplies	1,676,333	1,197,500		1,405,500
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (1000)	1,676,333	1,413,000	-	1,623,000
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	-	-	-	-
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				

32 Wasatch 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	1,676,333	1,413,000	-	1,623,000

OTHER FINANCING

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

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	1,676,333	1,413,000	-	1,623,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	1,676,333	1,413,000	-	1,623,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	47,500	-	47,500
400 Purchased Property Services	-	17,500	-	17,500
500 Other Purchased Services	-	150,500	-	152,500
600 Supplies	1,676,333	1,197,500	-	1,405,500
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,676,333	1,413,000	-	1,623,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

TOTAL FUND BALANCES	444,801	-	
TOTAL LIABILITIES AND FUND BALANCES	1,317,234	-	

32 Wasatch 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	880,911	872,043	-	1,066,265
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	55,389	45,000		45,000
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	10,678	11,250		10,500
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	**946,978**	**928,293**	-	**1,121,765**
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	356,654	290,885		347,928
3209 Adult Education	101,666	72,562		65,577
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	**458,320**	**363,447**	-	**413,505**
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool	52,931	71,224		34,770
4580 Adult Education	15,466	34,110		18,447
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	**68,397**	**105,334**	-	**53,217**
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	**1,473,695**	**1,397,074**	-	**1,588,487**

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	765,653	838,506		881,008
210 Retirement	120,361	84,132		117,364
220 Social Security	58,572	64,146		67,397
240 Insurance (Health/Dental/Life)	58,241			
200 Other Benefits				
Total Benefits (200)	**237,174**	**148,278**	-	**184,761**
300 Purchased Professional and Technical Services	38,304	50,908		23,500
400 Purchased Property Services				
500 Other Purchased Services	1,512	500		675
600 Supplies	5,181	7,700		4,890
700 Property	108,524	75,000		201,956
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	**1,156,348**	**1,120,892**	-	**1,296,790**
3300 COMMUNITY SERVICES				
100 Salaries	123,255	128,600		132,500
210 Retirement	13,546	18,367		16,586
220 Social Security	9,429	9,838		10,136
240 Insurance (Health/Dental/Life)	30,299	25,555		30,528
200 Other Benefits				
Total Benefits (200)	**53,274**	**53,760**	-	**57,250**
300 Purchased Professional and Technical Services				
400 Purchased Property Services	2,108	2,000		5,050
500 Other Purchased Services		1,000		1,000
600 Supplies	116,161	86,322		96,397

ANNUAL FINANCIAL REPORT

32 Wasatch 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
700 Property	349	4,500		2,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	295,147	276,182	-	291,697
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,451,495	1,397,074	-	1,588,487

OTHER FINANCING

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

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	946,978	928,293	-	1,121,765
3000 Total State	458,320	363,447	-	413,505
4000 Total Federal	68,397	105,334	-	53,217
TOTAL REVENUES	1,473,695	1,397,074	-	1,588,487
EXPENDITURES BY OBJECT				
100 Salaries	888,908	967,106	-	1,013,508
200 Employee Benefits	290,448	202,038	-	242,011
300 Purchased Professional and Technical Services	38,304	50,908	-	23,500
400 Purchased Property Services	2,108	2,000	-	2,050
500 Other Purchased Services	1,512	1,500	-	1,675
600 Supplies	121,342	94,022	-	101,287
700 Property	108,873	79,500	-	204,456
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,451,495	1,397,074	-	1,588,487
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	22,200	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	22,200	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	422,601	444,801		444,801
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	444,801	444,801	-	444,801

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

32 Wasatch 31 DEBT SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,457,032	6,138,136	-	6,194,798
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	6,457,032	6,138,136	-	6,194,798
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	6,457,032	6,138,136	-	6,194,798
EXPENDITURES				
5000 DEBT SERVICE				
830 Interest	3,039,065	2,940,636		2,832,298
840 Redemption of Principal	3,090,000	3,195,000		3,360,000
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures	2,500	2,500		2,500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	6,131,565	6,138,136	0	6,194,798
OTHER FINANCING				
5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
SUMMARY - 31 DEBT SERVICE FUND				
REVENUES BY SOURCE				
1000 Total Local	6,457,032	6,138,136	-	6,194,798
3000 Total State	-	-	-	-
TOTAL REVENUES	6,457,032	6,138,136	-	6,194,798
EXPENDITURES BY OBJECT				
800 Other Objects	6,131,565	6,138,136	-	6,194,798
TOTAL EXPENDITURES	6,131,565	6,138,136	-	6,194,798
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	325,467	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	325,467	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	2,702,360	3,027,827		3,027,827
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	3,027,827	3,027,827	-	3,027,827

Explanation (5900 and Adjustment to Beginning Fund Balance)

32 Wasatch
32 CAPITAL PROJECTS FUND

BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	4,760,118			
8120	Investments	-			
8131	Receivables - Other Local	376,044			
8132	Receivables - Property Taxes	5,940,651			
8133	Receivables - State	-			
8134	Receivables - Federal	-			
8135	Due From Other Funds	-			
8190	Other Assets	-			
TOTAL ASSETS		11,076,813		-	
9500 LIABILITIES					
9505	Negative Cash Balance	-			
9510	Accounts Payable	45,452			
9530	Accrued Liabilities	-			
9540	Accrued Salaries and Withholdings	-			
9550	Due to Other Funds	-			
9561	Deferred Revenues - Other Local	-			
9562	Deferred Revenues - Property Taxes	5,851,981			
9563	Deferred Revenues - State	-			
9564	Deferred Revenues - Federal	-			
9590	Other Liabilities	-			
TOTAL LIABILITIES		5,897,433		-	
9800 FUND BALANCES					
9871	Retracted - Capital Outlay	5,179,380			
9881	Committed - Contracts				
9898	Assigned - Other				
9899	Unassigned	-			
TOTAL FUND BALANCES		5,179,380		-	

TOTAL LIABILITIES AND FUND BALANCES	11,076,813		-	

32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,911,493	4,331,300	0	5,025,158
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	93,905			
TOTAL REVENUES, LOCAL SOURCES	6,005,398	4,331,300	0	5,025,158
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	50,000			
TOTAL REVENUES, STATE SOURCES	50,000	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	297,446			
TOTAL REVENUES, FEDERAL SOURCES	297,446	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	6,352,844	4,331,300	0	5,025,158

ANNUAL FINANCIAL REPORT

32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
EXPENDITURES				
.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				17,850
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	11,613	2,500		10,000
400 Purchased Property Services				
500 Other Purchased Services	10,735	10,000		10,000
600 Supplies	359,699	45,000		22,500
700 Property		307,500		37,500
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	**382,047**	**365,000**	0	**97,850**
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment	1,008,434	648,300		722,500
TOTAL INSTRUCTION (1000)	**1,008,434**	**648,300**	0	**722,500**
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment	34,201			
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	**34,201**	0	0	0
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

32 Wasatch 32 CAPITAL PROJECTS FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		1,042,635	648,300	0	722,500
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	64,963	65,000		45,000
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services		10,000		5,000
400	Purchased Property Services		2,500		2,500
460	Construction and Remodeling				
	Total Property (400)	0	2,500	0	2,500
500	Other Purchased Services				
600	Supplies - New Buildings	24,675			
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	24,675	0	0	0
710	Land and Improvements	210,000			
720	Buildings	4,642,690	3,240,500		4,152,308
731	Machinery				
732	School Buses				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	4,852,690	3,240,500	0	4,152,308
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		4,942,328	3,318,000	0	4,204,808
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		6,367,010	4,331,300	0	5,025,158

ANNUAL FINANCIAL REPORT

32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
OTHER FINANCING				
5000 OTHER FINANCING SOURCES (USES)				
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				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	6,005,398	4,331,300	-	5,025,158
3000 Total State	50,000	-	-	-
4000 Total Federal	297,446	-	-	-
TOTAL REVENUES	**6,352,844**	**4,331,300**	-	**5,025,158**
EXPENDITURES BY OBJECT				
100 Salaries	64,963	65,000	-	62,850
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	11,613	12,500	-	15,000
400 Purchased Property Services	-	2,500	-	2,500
500 Other Purchased Services	10,735	10,000	-	10,000
600 Supplies	384,374	45,000	-	22,500
700 Property	5,895,325	4,196,300	-	4,912,308
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	**6,367,010**	**4,331,300**	-	**5,025,158**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(14,166)**	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	**(14,166)**	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	5,193,546	5,179,380		5,179,380
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	**5,179,380**	**5,179,380**	-	**5,179,380**

Explanation (5900 and Adjustment to Beginning Fund Balance)

EOF

ANNUAL FINANCIAL REPORT

32 Wasatch 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

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

OTHER FINANCING

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

SUMMARY - 40 BUILDING RESERVE FUND

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

Explanation (5900 and Adjustment to Beginning Fund Balance)

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

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.
Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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32 Wasatch 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
1620 Sales to Adults				
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	**650,483**	**707,865**	**0**	**712,500**
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	230,812	244,727		244,727
TOTAL REVENUES, STATE SOURCES	**230,812**	**244,727**	**0**	**244,727**
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement				
4572 Lunch Reimbursement (Free and Reduced Meals)	778,285	729,980		1,127,390
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	125,780			
TOTAL REVENUES, FEDERAL SOURCES	**904,065**	**729,980**	**0**	**1,127,390**
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	**1,785,360**	**1,682,572**	**0**	**2,084,617**

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	584,284	577,075		642,280
210 Retirement	91,849	102,835		114,115
220 Social Security	44,698	44,146		49,134
240 Insurance (Health/Dental/Life)	146,675	161,784		181,558
200 Other Benefits	4,616	11,714		
Total Benefits (200)	**287,838**	**320,479**	**0**	**344,807**
300 Purchased Professional and Technical Services				
400 Purchased Property Services	6,033	5,000		7,500
500 Other Purchased Services	3,725	3,000		5,500
600 Non-Food Supplies	10,674	7,000		9,500
630 Food	866,331	740,018		1,067,030
Total Supplies (600)	**877,005**	**747,018**	**0**	**1,076,530**
700 Property	38,223	25,000		5,000
780 Depreciation - Enterprise Funds				
Total Property (700)	**38,223**	**25,000**	**0**	**5,000**
800 Other Objects	6,032	5,000		3,000
810 Dues and Fees				
Total Other Objects (800)	**6,032**	**5,000**	**0**	**3,000**
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	**1,803,140**	**1,682,572**	**0**	**2,084,617**

OTHER FINANCING-Governmental Funds

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

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	650,483	707,865	-	712,500
3000 Total State	230,812	244,727	-	244,727
4000 Total Federal	904,065	729,980	-	1,127,390
TOTAL REVENUES	**1,785,360**	**1,682,572**	**-**	**2,084,617**
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	584,284	577,075	-	642,280

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32 Wasatch 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
200	Employee Benefits	287,838	320,479	-	344,807
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	6,033	5,000	-	7,500
500	Other Purchased Services	3,725	3,000	-	5,500
600	Supplies	877,005	747,018	-	1,076,530
700	Property	38,223	25,000	-	5,000
800	Other Objects	6,032	5,000	-	3,000
TOTAL EXPENSES/EXPENDITURES		1,803,140	1,682,572	-	2,084,617
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		(17,780)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		(17,780)	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		50,493	32,713		32,713
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		32,713	32,713	-	32,713

Explanation (5900 and Adjustment to Beginning Fund Balance)

32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	39,328			
8120	Investments	-			
8131	Receivables - Other Local	-			
8132	Receivables - Property Taxes	-			
8133	Receivables - State	-			
8134	Receivables - Federal	-			
8135	Due from Other Funds				
8140	Inventories				
8150	Prepaid Expenditures / Expenses				
8190	Other Current Assets	-			
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
TOTAL ASSETS		39,328		-	
9500 LIABILITIES					
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				
TOTAL LIABILITIES		-		-	
9800 NET ASSETS / FUND BALANCES					
	Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
	Fund Balances of Governmental Funds:				
9861	nonspendable - Endowments				
9869	Nonspendable - Other				
9875	Restricted - Foundation				
9879	Restricted - Other				
9889	Committed - Other				
9898	Assigned - Other	-			
9899	Unassigned	39,328			
TOTAL NET ASSETS / FUND BALANCES		39,328		-	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		39,328		-	

ANNUAL FINANCIAL REPORT

32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	682			
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	5,842	62,500		62,500
1910 Rentals				
1920 Contributions and Donations From Private Sources	11,123			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES. LOCAL SOURCES	**17,647**	**62,500**	**0**	**62,500**
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	**0**	**0**	**0**	**0**
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	**0**	**0**	**0**	**0**
TOTAL REVENUES, OTHER FUNDS	**17,647**	**62,500**	**0**	**62,500**

32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
EXPENSES/EXPENDITURES				
1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	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	0
800 Other Objects	11,123	62,500		62,500
810 Dues and Fees				
Total Other Objects (800)	11,123	62,500	0	62,500
TOTAL INSTRUCTION (1000)	11,123	62,500	0	62,500
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	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	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	11,123	62,500	0	62,500

ANNUAL FINANCIAL REPORT

32 Wasatch OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
OTHER FINANCING-Governmental Funds				
5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS				
REVENUES BY SOURCE				
1000 Total Local	17,647	62,500	-	62,500
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	17,647	62,500	-	62,500
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	11,123	62,500	-	62,500
TOTAL EXPENSES / EXPENDITURES	11,123	62,500	-	62,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	6,524	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	6,524	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	32,804	39,328		39,328
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	39,328	39,328	-	39,328

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

32 Wasatch SUMMARY - ALL FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES BY SOURCE				
1000 Total Local	29,956,635	28,845,774	-	31,975,295
3000 Total State	16,137,646	17,458,809	-	16,113,269
4000 Total Federal	4,306,289	2,591,959	-	2,913,674
TOTAL REVENUES	**50,400,570**	**48,896,542**	**-**	**51,002,238**
EXPENDITURES BY OBJECT				
100 Salaries	20,824,914	20,877,347	-	22,281,694
200 Employee Benefits	9,615,776	10,564,604	-	10,770,044
300 Purchased Professional and Technical Services	621,431	719,595	-	899,229
400 Purchased Property Services	105,308	138,748	-	112,700
500 Other Purchased Services	389,581	639,714	-	695,875
600 Supplies	5,228,961	4,571,403	-	5,014,619
700 Property	6,688,178	5,118,803	-	5,785,798
800 Other Objects	6,198,369	6,266,328	-	6,323,535
TOTAL EXPENDITURES	**49,672,518**	**48,896,542**	**-**	**51,883,494**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**728,052**	**-**	**-**	**(881,256)**
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	**-**	**-**	**-**	**-**
NET CHANGE IN FUND BALANCE	**728,052**	**-**	**-**	**(881,256)**
FUND BALANCE - BEGINNING (From Prior Year)	**13,433,037**	**14,161,089**	**-**	**14,161,089**
Adjustments to Beginning Fund Balance	**-**	**-**	**-**	**-**
FUND BALANCE - ENDING	**14,161,089**	**14,161,089**	**-**	**13,279,833**

EOF

32 Wasatch

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	6,407,845	.001495	5,791,912			6,410,563
Voted Leeway (53A-17a-133)	.001071	4,789,114	.001224	4,740,901			5,501,604
Board Leeway (53A-17a-134) (Class Size Reduction)	.000375	1,676,861	.000400	1,549,675			1,797,910
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000237	1,059,776	.000271	1,049,107			1,218,084
Tort Liability (63-30-27)	.000015	67,074	.000017	66,399			76,412
10% of Basic (53A-17a-145) Operating			.000392	1,520,681			1,761,951
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Board Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Board Levy							
Redemptions - Reading Levy							
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Vehicle Fees in Lieu of Tax - 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003131	14,000,670	.003799	14,718,675	0	.000000	16,766,524
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000197	880,911	.000225	872,043			1,066,265
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000197	880,911	.000225	872,043	0	.000000	1,066,265
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001444	6,457,032	.001326	6,138,136			6,194,798
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001444	6,457,032	.001326	6,138,136	0	.000000	6,194,798
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000773	3,456,569	.000883	3,421,771			3,968,886
10% of Basic (53A-17a-145) Capital	.000549	2,454,924	.000235	909,529			1,056,272
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001322	5,911,493	.001118	4,331,300	0	.000000	5,025,158
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.006094	27,250,106	.006468	26,060,154	0	.000000	29,052,745