



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending  
June 30, 2010

BUDGET 53A-19-101

\_\_\_\_\_  
Date of Hearing

\_\_\_\_\_  
Date of Adoption

ACTUAL 53A-3-404

7/14/2009

\_\_\_\_\_  
Last Date Budget Amended by Board

**10 Garfield**

\_\_\_\_\_  
Entity

Lark Reynolds

9/30/2010

\_\_\_\_\_  
Prepared by

\_\_\_\_\_  
Date

lark.reynolds@garfk12.org

\_\_\_\_\_  
email address

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

\_\_\_\_\_  
Signature of Business Administrator:

\_\_\_\_\_  
Date

Return the **Budget** report (paper copy to Auditor, electronic to Von)  
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](mailto:von.hortin@schools.utah.gov)

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

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

\_\_\_\_\_  
Date Received @ USOE

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 10 GENERAL FUND</b>		<b>Balances at June 30, 2009</b>	<b>Balances at June 30, 2010</b>
<b>BALANCE SHEET</b>			
<b>8100 ASSETS</b>			
8110	Cash in Banks and On Hand	933,470	922,379
8120	Investments	-	-
8131	Receivables - Other Local	-	-
8132	Receivables - Property Taxes	1,154,147	1,140,976
8133	Receivables - State	28,175	20
8134	Receivables - Federal	297,890	350,765
8135	Due from Other Funds	-	-
8140	Inventories	-	-
8150	Prepaid Expenditures	-	-
8190	Other Assets	-	3,875
<b>TOTAL ASSETS</b>		<b>2,413,682</b>	<b>2,418,015</b>
<b>9500 LIABILITIES</b>			
9505	Negative Cash Balance	-	-
9510	Accounts Payable	478,205	67,741
9530	Accrued Liabilities	2,020	-
9540	Accrued Salaries and Withholdings	617,697	942,238
9550	Due to Other Funds	-	-
9561	Deferred Revenues - Other Local	-	-
9562	Deferred Revenues - Property Taxes	1,121,814	1,121,814
9563	Deferred Revenues - State	-	-
9564	Deferred Revenues - Federal	-	-
9590	Other Liabilities	-	-
<b>TOTAL LIABILITIES</b>		<b>2,219,736</b>	<b>2,131,793</b>
<b>9800 FUND BALANCES</b>			
9841	Reserved for Encumbrances and Commitments	-	-
9842	Reserved for Inventories	-	-
9845	Reserved for Prepaid Expenditures	-	-
9846	Reserved for Special Transportation	-	-
9847	Reserved for Tort Liability	-	-
9848	Reserved for Other	-	-
9851	Unreserved, Designated for Undistributed Reserve *	170,000	170,000
9852	Unreserved, Designated for Unrestricted Programs	-	-
9853	Unreserved, Designated for Employee Benefit Obligations	-	-
9854	Unreserved, Designated for Other	-	-
9859	Unreserved, Undesignated Fund Balance	23,946	116,222
<b>TOTAL FUND BALANCES</b>		<b>193,946</b>	<b>286,222</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>2,413,682</b>	<b>2,418,015</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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**ANNUAL FINANCIAL REPORT**

<b>10 Garfield</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	1,310,417	1,284,200	1,332,753	1,502,768
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State			7,310	12,000
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	65,602	150,000	25,499	25,000
1700 Student Activities				
1900 Other Revenues From Local Sources	260,837			
1910 Rentals			30	-
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)			3,334	-
1950 Other Revenues From Other School Districts			128,500	-
1960 Other Revenues from Other Local Governments			14,892	
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	-		297,890	40,000
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>1,636,856</b>	<b>1,434,200</b>	<b>1,810,208</b>	<b>1,579,768</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
<b>Minimum School Programs</b>				
<b>Regular Basic Programs</b>				
3010 Regular School Program K-12	741,108	1,409,460	1,351,618	1,430,758
3015 Necessary Existent Small Schools	1,712,404	1,712,404	1,668,739	1,754,321
3020 Professional Staff	390,802	387,795	383,769	394,727
3025 Administrative Costs	136,319	206,160	206,160	206,160
<b>Restricted Basic Programs</b>				
3105 Special Education -- Add-On	377,662	377,474	377,474	367,055
3110 Special Education -- Self-Contained	39,887	31,210	31,210	44,368
3120 Extended Year Program -- Severely Disabled	3,284	3,081	3,081	3,196
3125 Special Education -- State Programs	35,209	35,209	40,086	-
3155 Career & Technology Ed -- Add-On	436,299	441,372	402,024	408,301
3160 Career & Technology Ed-- Set-Aside	34,716	-	-	-
3230 Class Size Reduction (State Funds)	147,257	147,434	151,588	156,932
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>	<b>4,054,947</b>	<b>4,751,599</b>	<b>4,615,749</b>	<b>4,765,818</b>
<b>Other Minimum School Programs</b>				
3211 Gifted and Talented	7,011	5,578	5,567	5,464
3212 Advanced Placement	490	405	193	189
3213 Concurrent Enrollment	4,649	4,184	5,121	5,121
3215 At-Risk -- Student Program	19,674	18,378	18,600	18,600
3218 At-Risk -- Homeless and Minority	2,187	-	1,725	-
3219 At-Risk -- MESA				-
3220 At-Risk -- Gang Prevention				-
3221 At-Risk -- Youth-in-Custody				-
3636 English Language Learner Family Literacy Centers				
3640 Extended Day Kindergarten			35,200	35,200
3762 Instructional Technology				
3270 Interventions for Student Success Block Grant	77,974	60,256	54,264	54,368
3405 Social Security and Retirement	1,072,594	881,104	496,126	644,063
3415 Pupil Transportation	238,491	186,091	185,659	175,757
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				-
3471 Guarantee on Transportation Levy	69,678	74,146	65,524	65,476
3520 School Land Trust Program	108,639	77,358	94,164	94,164
3521 Electronic High School				-
3555 Voted Leeway				
3560 Board Leeway	8,564	18,881	10,866	37,266
3805 K-3 Reading Achievement	65,530	63,451	61,689	61,414
3522 Job Enhancement		-		
Other State Sources MSP	285,952			
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>	<b>6,016,380</b>	<b>6,141,431</b>	<b>5,650,447</b>	<b>5,962,900</b>
Less Basic Local Levy				
<b>TOTAL STATE SUPPORT AMOUNT</b>	<b>6,016,380</b>	<b>6,141,431</b>	<b>5,650,447</b>	<b>5,962,900</b>
<b>Other State Sources</b>				
3700 Other Revenues From State Sources (Non-MSP)	60,650	42,353	14,432	12,937
3710 Driver Education (State Driver Training Tax)	36,240	6,000	41,270	
3810 Library Books & Electronic Resources			1,797	1,520
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	436,559	355,676	398,923	388,418
3900 Revenues From Other State Agencies			46,353	
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>6,549,829</b>	<b>6,545,460</b>	<b>6,153,222</b>	<b>6,365,775</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State	32,449			
4300 Restricted Revenue Direct From Federal			8,686	
4500 Restricted Federal Through State	12,921	352,412		
4520 Programs for the Disabled (IDEA)	206,020	300,983	201,554	200,000
4530 Career & Technology Education	26,460	15,000	40,218	
46XX ARRA Programs			416,239	
4600 Other Restricted Federal Through State	601,679	25,000	38,028	
4700 Federal Received Through Other Agencies			3,178	
4800 No Child Left Behind (NCLB)	137,297	194,400	125,290	113,400
4810 Federal Forest Service (in Lieu of Tax)	852,280	767,052	891,801	767,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>1,869,106</b>	<b>1,654,847</b>	<b>1,724,994</b>	<b>1,080,400</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>10,055,791</b>	<b>9,634,507</b>	<b>9,688,424</b>	<b>9,025,943</b>

ANNUAL FINANCIAL REPORT

10 Garfield 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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EXPENDITURES

<b>1000 INSTRUCTION</b>					
131	Salaries - Teachers	3,340,489	2,990,000	3,063,613	2,913,300
132	Salaries - Substitute Teachers	48,548	52,855	53,459	60,000
161	Salaries - Teacher Aides and Paraprofessionals	378,691	450,171	339,989	510,700
100	Salaries - All Other	500,690	159,700	319,791	93,000
	Total Salaries (100)	<b>4,268,418</b>	<b>3,652,726</b>	<b>3,776,852</b>	<b>3,577,000</b>
210	Retirement	583,947	574,209	600,999	591,955
220	Social Security	351,961	279,434	284,809	273,641
240	Insurance (Health/Dental/Life)	1,013,837	1,028,053	971,183	875,100
200	Other Benefits	43,937	30,000	43,925	45,000
	Total Benefits (200)	<b>1,993,682</b>	<b>1,911,696</b>	<b>1,900,916</b>	<b>1,785,696</b>
300	Purchased Professional and Technical Services	95,783	90,000	86,935	87,328
400	Purchased Property Services	1,478	1,200	1,361	-
500	Other Purchased Services	82,651	70,000	46,899	41,978
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>82,651</b>	<b>70,000</b>	<b>46,899</b>	<b>41,978</b>
600	Supplies	184,450	220,000	135,846	161,350
641	Textbooks	145,461	40,000	10,700	43,700
	Total Supplies (600)	<b>329,911</b>	<b>260,000</b>	<b>146,546</b>	<b>205,050</b>
700	Property (Instructional Equipment)	113,036		59,582	31,200
800	Other Objects	31,566	45,000	13,110	37,370
810	Dues and Fees			375	
	Total Other Objects (800)	<b>31,566</b>	<b>45,000</b>	<b>13,485</b>	<b>37,370</b>
	<b>TOTAL INSTRUCTION (1000)</b>	<b>6,916,525</b>	<b>6,030,622</b>	<b>6,032,576</b>	<b>5,765,622</b>
<b>2000 SUPPORT SERVICES</b>					
<b>2100 SUPPORT SERVICES - STUDENTS</b>					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	154,078	120,500	113,174	97,500
143	Salaries - Health Services Personnel			41,966	43,263
144	Salaries - Psychological Personnel				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				12,294
	Total Salaries (100)	<b>154,078</b>	<b>120,500</b>	<b>155,140</b>	<b>153,057</b>
210	Retirement	22,960	18,943	24,388	25,084
220	Social Security	11,449	9,218	11,700	11,709
240	Insurance (Health/Dental/Life)	15,955	36,130	22,660	36,000
200	Other Benefits				
	Total Benefits (200)	<b>50,364</b>	<b>64,291</b>	<b>58,748</b>	<b>72,793</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	(20)		48	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>(20)</b>	<b>-</b>	<b>48</b>	<b>-</b>
600	Supplies				
700	Property				
800	Other Objects			1,050	
810	Dues and Fees				1,200
	Total Other Objects (800)	<b>-</b>	<b>-</b>	<b>1,050</b>	<b>1,200</b>
	<b>TOTAL STUDENTS (2100)</b>	<b>204,422</b>	<b>184,791</b>	<b>214,986</b>	<b>227,050</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors		274,996	155,787	20,064
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical			22,750	
162	Salaries - Media Personnel - Noncertificated.	40,992	56,940	40,346	30,000
100	Salaries - All Other			4,327	13,920
	Total Salaries (100)	<b>40,992</b>	<b>331,936</b>	<b>223,210</b>	<b>63,984</b>
210	Retirement	6,444	52,180	34,927	2,200
220	Social Security	3,132	25,393	16,479	4,895
240	Insurance (Health/Dental/Life)	28,555	13,416	22,152	13,100
200	Other Benefits				
	Total Benefits (200)	<b>38,131</b>	<b>90,989</b>	<b>73,558</b>	<b>20,195</b>
300	Purchased Professional and Technical Services				29,000
400	Purchased Property Services				
500	Other Purchased Services			1,198	
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	<b>1,198</b>	-
600	Supplies	1,604	3,000	608	3,000
644	Library Books	14,916	9,000	4,977	14,207
650	Periodicals	449	1,500	581	2,254
660	Audio Visual Materials	143	1,500	-	950
	Total Supplies (600)	<b>17,112</b>	<b>15,000</b>	<b>6,166</b>	<b>20,411</b>
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>96,235</b>	<b>437,925</b>	<b>304,132</b>	<b>133,590</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	109,193	110,980	163,887	118,847
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	66,145	65,578	1,960	21,802
100	Salaries - All Other	1,580		12,462	18,281
	Total Salaries (100)	<b>176,918</b>	<b>176,558</b>	<b>178,309</b>	<b>158,930</b>
210	Retirement	25,180	27,755	43,017	22,391
220	Social Security	13,362	13,507	13,521	12,158
240	Insurance (Health/Dental/Life)	73,976	53,664	45,438	58,500
200	Other Benefits			228	
	Total Benefits (200)	<b>112,518</b>	<b>94,926</b>	<b>102,204</b>	<b>93,049</b>
300	Purchased Professional and Technical Services	57,822	40,000	37,286	40,000
400	Purchased Property Services			1,770	
500	Other Purchased Services	41,604	30,000	25,992	25,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>41,604</b>	<b>30,000</b>	<b>25,992</b>	<b>25,000</b>
600	Supplies	18,206	15,000	5,460	10,000
700	Property	6,091	-	-	-
800	Other Objects	9,368	9,000	3,866	5,000
810	Dues and Fees	5,433	5,500	4,833	5,500
	Total Other Objects (800)	<b>14,801</b>	<b>14,500</b>	<b>8,699</b>	<b>10,500</b>
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>427,960</b>	<b>370,984</b>	<b>359,720</b>	<b>337,479</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	366,392	401,755	362,218	323,300
152	Salaries - Secretarial and Clerical	172,559	177,181	180,373	185,500
100	Salaries - All Other				5,947
	Total Salaries (100)	<b>538,951</b>	<b>578,936</b>	<b>542,591</b>	<b>514,747</b>
210	Retirement	85,154	91,009	94,153	90,668
220	Social Security	40,822	44,289	40,108	39,378
240	Insurance (Health/Dental/Life)	136,556	180,954	143,760	156,500
200	Other Benefits			225	
	Total Benefits (200)	<b>262,532</b>	<b>316,252</b>	<b>278,246</b>	<b>286,546</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	10,865	10,000	6,999	11,600
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>10,865</b>	<b>10,000</b>	<b>6,999</b>	<b>11,600</b>
600	Supplies	7,387	7,500	3,867	9,736
700	Property	837			
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>820,572</b>	<b>912,688</b>	<b>831,703</b>	<b>822,629</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	181,334	120,000	226,527	258,768
210	Retirement	29,556	18,864	35,099	44,919
220	Social Security	14,123	9,180	16,595	19,796
240	Insurance (Health/Dental/Life)	42,465	41,858	64,272	68,000
200	Other Benefits				
	Total Benefits (200)	<b>86,144</b>	<b>69,902</b>	<b>115,966</b>	<b>132,715</b>
300	Purchased Professional and Technical Services	10,296		796	
400	Purchased Property Services				
500	Other Purchased Services	28,460	20,000	4,723	15,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>28,460</b>	<b>20,000</b>	<b>4,723</b>	<b>15,000</b>
600	Supplies	2,712	5,000	4,179	15,000
700	Property	59,696	-	12,771	
800	Other Objects	1,000	1,000	1,235	1,000
810	Dues and Fees			2,967	4,000
	Total Other Objects (800)	<b>1,000</b>	<b>1,000</b>	<b>4,202</b>	<b>5,000</b>
<b>TOTAL CENTRAL (2500)</b>		<b>369,642</b>	<b>215,902</b>	<b>369,164</b>	<b>426,483</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	325,291	334,770	348,104	368,500
100	Salaries - All Other			195	8,317
	Total Salaries (100)	<b>325,291</b>	<b>334,770</b>	<b>348,299</b>	<b>376,817</b>
210	Retirement	42,173	52,626	57,996	65,667
220	Social Security	24,884	25,610	26,450	28,827
240	Insurance (Health/Dental/Life)	125,450	108,391	115,608	117,000
200	Other Benefits			581	
	Total Benefits (200)	<b>192,507</b>	<b>186,627</b>	<b>200,635</b>	<b>211,494</b>
300	Purchased Professional and Technical Services	56,201	40,000	38,775	45,000
400	Purchased Property Services	199,835	180,000	90,207	110,000
500	Other Purchased Services	42,956	40,000	72,542	85,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>42,956</b>	<b>40,000</b>	<b>72,542</b>	<b>85,000</b>
600	Supplies	277,283	275,000	351,488	430,000
700	Property	5,417	-		
800	Other Objects				
810	Dues and Fees			130	
	Total Other Objects (800)	-	-	<b>130</b>	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>1,099,490</b>	<b>1,056,397</b>	<b>1,102,076</b>	<b>1,258,311</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	37,320	36,000	31,402	21,805
171	Salaries - Supervisors				
172	Salaries - Bus Drivers	146,574	131,308	138,292	145,000
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	<b>183,894</b>	<b>167,308</b>	<b>169,694</b>	<b>166,805</b>
210	Retirement	12,983	26,301	13,193	3,886
220	Social Security	13,981	12,799	12,871	12,761
240	Insurance (Health / Accident / Life)	44,855	26,832	7,436	5,000
200	Other Benefits				
	Total Benefits (200)	<b>71,819</b>	<b>65,932</b>	<b>33,500</b>	<b>21,647</b>
400	Purchased Property Services	47,639	40,000	13,284	16,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	14,026	14,000	15,769	14,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)	438	500	436	500
521	Property Insurance	2,800	3,000	1,300	3,000
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem	2,224	2,000	1,478	2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>19,488</b>	<b>19,500</b>	<b>18,983</b>	<b>19,500</b>
624	Motor Fuel	38,008	50,000	26,840	35,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	7,758	7,133	37,376	45,000
	Total Supplies (600)	<b>45,766</b>	<b>57,133</b>	<b>64,216</b>	<b>80,000</b>
730	Equipment	63,194			
732	School Buses	45,590		253,149	-
	Total Property (700)	<b>108,784</b>	<b>-</b>	<b>253,149</b>	<b>-</b>
890	Miscellaneous Expenditures			2,000	-
891	Training			365	500
	Total Other Objects (800)	<b>-</b>	<b>-</b>	<b>2,365</b>	<b>500</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>477,390</b>	<b>349,873</b>	<b>555,191</b>	<b>304,452</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</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			4	
Total Other Objects (800)	-	-	4	-
<b>TOTAL OTHER SUPPORT (2900)</b>	-	-	4	-
<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>3,495,711</b>	<b>3,528,560</b>	<b>3,736,976</b>	<b>3,509,994</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	<b>10,412,236</b>	<b>9,559,182</b>	<b>9,769,552</b>	<b>9,275,616</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	200,000	240,000	261,929	317,097
5210 Transfers Out to Other Funds	(81,000)	(118,945)	(88,525)	(257,253)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				600,000
<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>119,000</b>	<b>121,055</b>	<b>173,404</b>	<b>659,844</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</b>

**SUMMARY - 10 GENERAL FUND**

<b>REVENUES BY SOURCE</b>					
1000	Total Local	1,636,856	1,434,200	1,810,208	1,579,768
3000	Total State	6,549,829	6,545,460	6,153,222	6,365,775
4000	Total Federal	1,869,106	1,654,847	1,724,994	1,080,400
<b>TOTAL REVENUES</b>		<b>10,055,791</b>	<b>9,634,507</b>	<b>9,688,424</b>	<b>9,025,943</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	5,869,876	5,482,734	5,620,622	5,270,108
200	Employee Benefits	2,807,697	2,800,615	2,763,773	2,624,135
300	Purchased Professional and Technical Services	220,102	170,000	163,792	201,328
400	Purchased Property Services	248,952	221,200	106,622	126,000
500	Other Purchased Services	226,004	189,500	177,384	198,078
600	Supplies	698,377	634,633	581,922	770,197
700	Property	293,861	-	325,502	31,200
800	Other Objects	47,367	60,500	29,935	54,570
<b>TOTAL EXPENDITURES</b>		<b>10,412,236</b>	<b>9,559,182</b>	<b>9,769,552</b>	<b>9,275,616</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(356,445)</b>	<b>75,325</b>	<b>(81,128)</b>	<b>(249,673)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>119,000</b>	<b>121,055</b>	<b>173,404</b>	<b>659,844</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(237,445)</b>	<b>196,380</b>	<b>92,276</b>	<b>410,171</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>431,391</b>	<b>193,946</b>	<b>193,946</b>	<b>286,222</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>					
<b>FUND BALANCE - ENDING</b>		<b>193,946</b>	<b>390,326</b>	<b>286,222</b>	<b>696,393</b>

<u>Explanation (5900 and Adjustment to Beginning Fund Balance)</u>	

<b>10 Garfield</b>				
<b>21 STUDENT ACTIVITY FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	165,098		219,497
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>165,098</b>		<b>219,497</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>				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	165,098		219,497
<b>TOTAL FUND BALANCES</b>		<b>165,098</b>		<b>219,497</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>165,098</b>		<b>219,497</b>

<b>10 Garfield 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</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	523,704	450,000	434,587	530,000
1750 School Vending		7,200		
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1940 Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>	<b>523,704</b>	<b>457,200</b>	<b>434,587</b>	<b>530,000</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>523,704</b>	<b>457,200</b>	<b>434,587</b>	<b>530,000</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	517,645	444,000	380,188	520,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (1000)</b>	<b>517,645</b>	<b>444,000</b>	<b>380,188</b>	<b>520,000</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>TOTAL SUPPORT SERVICES (2000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>10 Garfield 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<u>3300 COMMUNITY SERVICES</u>				
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>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>	<b>517,645</b>	<b>444,000</b>	<b>380,188</b>	<b>520,000</b>

#### OTHER FINANCING

<u>5000 OTHER FINANCING SOURCES (USES)</u>				
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)				
<u>6000 OTHER ITEMS</u>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

#### SUMMARY - 21 STUDENT ACTIVITY FUND

<u>REVENUES BY SOURCE</u>				
1000 Total Local	523,704	457,200	434,587	530,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>523,704</b>	<b>457,200</b>	<b>434,587</b>	<b>530,000</b>
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	517,645	444,000	380,188	520,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>517,645</b>	<b>444,000</b>	<b>380,188</b>	<b>520,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,059</b>	<b>13,200</b>	<b>54,399</b>	<b>10,000</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,059</b>	<b>13,200</b>	<b>54,399</b>	<b>10,000</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	159,039	165,098	165,098	219,497
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>165,098</b>	<b>178,298</b>	<b>219,497</b>	<b>229,497</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

<b>10 Garfield</b>				
<b>23 NON K-12 PROGRAMS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	16,277		10,784
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	60,652		51,792
8133	Receivables - State	-		9,549
8134	Receivables - Federal	-		17,839
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>76,929</b>		<b>89,964</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		16,093
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	50,922		50,922
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>50,922</b>		<b>67,015</b>
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	26,007		22,949

**ANNUAL FINANCIAL REPORT**

<b>TOTAL FUND BALANCES</b>	<b>26,007</b>	<b>22,949</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>76,929</b>	<b>89,964</b>

<b>10 Garfield 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	63,761	62,024	60,497	117,439
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	12,000	7,000	13,470	8,000
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments		3,000		
1800	Community Services Activities	14,466		8,907	14,000
1900	Other Revenues From Local Sources	626			
1940	Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		<b>90,853</b>	<b>72,024</b>	<b>82,874</b>	<b>139,439</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3115	Preschool-Handicapped	34,928	38,212	38,212	45,471
3209	Adult Education	90,108	85,253	85,253	61,005
3210	Adult Basic Skills	14,921		9,549	
3405	Social Security and Retirement				
3900	Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>139,957</b>	<b>123,465</b>	<b>133,014</b>	<b>106,476</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4522	Special Ed - Preschool			8,038	
4580	Adult Education		36,000	21,449	
4900	Other Revenues From Federal Sources			8,431	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>-</b>	<b>36,000</b>	<b>37,918</b>	<b>-</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>		<b>230,810</b>	<b>231,489</b>	<b>253,806</b>	<b>245,915</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**EXPENDITURES**

<u>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</u>				
<u>3200 OTHER SERVICES</u>				
100 Salaries	122,670	127,107	124,521	206,000
210 Retirement	17,488	19,981	18,359	34,036
220 Social Security	9,233	9,724	9,310	15,759
240 Insurance (Health/Dental/Life)	26,855	22,360	16,254	17,300
200 Other Benefits				
Total Benefits (200)	<b>53,576</b>	<b>52,065</b>	<b>43,923</b>	<b>67,095</b>
300 Purchased Professional and Technical Services	8,724	5,000	6,583	2,500
400 Purchased Property Services			2,805	1,680
500 Other Purchased Services	4,681	3,300	5,062	1,284
600 Supplies	13,980	6,500	25,594	5,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	<b>203,631</b>	<b>193,972</b>	<b>208,488</b>	<b>283,559</b>
<u>3300 COMMUNITY SERVICES</u>				
100 Salaries	6,704	9,700	6,797	7,000
210 Retirement	430	-		
220 Social Security	513	742	520	536
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	<b>943</b>	<b>742</b>	<b>520</b>	<b>536</b>
300 Purchased Professional and Technical Services	3,285	3,000	100	3,200
400 Purchased Property Services	1,649	1,500	314	1,650
500 Other Purchased Services	810	500		800
600 Supplies	9,587	9,000	6,021	9,500
700 Property	25,475		32,406	
800 Other Objects			2,218	
810 Dues and Fees				
Total Other Objects (800)	-	-	<b>2,218</b>	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	<b>48,453</b>	<b>24,442</b>	<b>48,376</b>	<b>22,686</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>252,084</b>	<b>218,414</b>	<b>256,864</b>	<b>306,245</b>

**OTHER FINANCING**

<u>5000 OTHER FINANCING SOURCES (USES)</u>				
5200 Transfers In from Other Funds				60,330
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)				
<u>6000 OTHER ITEMS</u>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	<b>60,330</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield</b> <b>23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL</b> <b>FY 2009</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2010</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2011</b>
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**SUMMARY - 23 NON K-12 PROGRAMS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	90,853	72,024	82,874	139,439
3000 Total State	139,957	123,465	133,014	106,476
4000 Total Federal	-	36,000	37,918	-
<b>TOTAL REVENUES</b>	<b>230,810</b>	<b>231,489</b>	<b>253,806</b>	<b>245,915</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	129,374	136,807	131,318	213,000
200 Employee Benefits	54,519	52,807	44,443	67,631
300 Purchased Professional and Technical Services	12,009	8,000	6,683	5,700
400 Purchased Property Services	1,649	1,500	3,119	3,330
500 Other Purchased Services	5,491	3,800	5,062	2,084
600 Supplies	23,567	15,500	31,615	14,500
700 Property	25,475	-	32,406	-
800 Other Objects	-	-	2,218	-
<b>TOTAL EXPENDITURES</b>	<b>252,084</b>	<b>218,414</b>	<b>256,864</b>	<b>306,245</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(21,274)</b>	<b>13,075</b>	<b>(3,058)</b>	<b>(60,330)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,330</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(21,274)</b>	<b>13,075</b>	<b>(3,058)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>47,281</b>	<b>26,007</b>	<b>26,007</b>	<b>22,949</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>26,007</b>	<b>39,082</b>	<b>22,949</b>	<b>22,949</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 31 DEBT SERVICE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	949,697		1,097,019
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	1,029,359		1,015,639
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>1,979,056</b>		<b>2,112,658</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	998,583		998,583
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>998,583</b>		<b>998,583</b>
<b>9800 FUND BALANCES</b>				
9843	Reserved for Debt Service	980,473		1,114,075
9854	Designated for Other	-		-
9845	Reserved for Prepaid Expenditures	-		-
9849	Reserved for Construction Retention	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		<b>980,473</b>		<b>1,114,075</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>1,979,056</b>		<b>2,112,658</b>

<b>10 Garfield</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	1,247,320	1,219,000	1,186,350	1,092,772
1500	Earnings on Investments		2,000		
1900	Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>1,247,320</b>	<b>1,221,000</b>	<b>1,186,350</b>	<b>1,092,772</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>1,247,320</b>	<b>1,221,000</b>	<b>1,186,350</b>	<b>1,092,772</b>

**EXPENDITURES**

<b>5000 DEBT SERVICE</b>					
830	Interest	250,433	218,472	252,748	185,430
840	Redemption of Principal	765,000	800,000	800,000	830,000
845	Debt Issuance Costs on Refunding				
890	Miscellaneous Expenditures	3,066			
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>		<b>1,018,499</b>	<b>1,018,472</b>	<b>1,052,748</b>	<b>1,015,430</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	1,247,320	1,221,000	1,186,350	1,092,772
3000	Total State	-	-	-	-
<b>TOTAL REVENUES</b>		<b>1,247,320</b>	<b>1,221,000</b>	<b>1,186,350</b>	<b>1,092,772</b>
<b>EXPENDITURES BY OBJECT</b>					
800	Other Objects	1,018,499	1,018,472	1,052,748	1,015,430
<b>TOTAL EXPENDITURES</b>		<b>1,018,499</b>	<b>1,018,472</b>	<b>1,052,748</b>	<b>1,015,430</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>228,821</b>	<b>202,528</b>	<b>133,602</b>	<b>77,342</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>228,821</b>	<b>202,528</b>	<b>133,602</b>	<b>77,342</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>751,652</b>	<b>980,473</b>	<b>980,473</b>	<b>1,114,075</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>					
<b>FUND BALANCE - ENDING</b>		<b>980,473</b>	<b>1,183,001</b>	<b>1,114,075</b>	<b>1,191,417</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

In Accordance with Utah Code 53A-16-107(5), the School Board hereby publicly notes that it will use Capital Outlay Levy proceeds for General Fund Purposes.

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 32 CAPITAL PROJECTS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	1,666,862		1,827,037
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	998,101		984,564
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>2,664,963</b>		<b>2,811,601</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	968,030		968,030
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>968,030</b>		<b>968,030</b>
<b>9800 FUND BALANCES</b>				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			150,000
9859	Unreserved, Undesignated Fund Balance	1,696,933		1,693,571
<b>TOTAL FUND BALANCES</b>		<b>1,696,933</b>		<b>1,843,571</b>

**ANNUAL FINANCIAL REPORT**

<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>2,664,963</b>	<b>2,811,601</b>
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<b>10 Garfield</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	1,218,760	1,179,000	1,150,052	1,031,116
1500	Earnings on Investments		20,000		
1900	Other Revenues From Local Sources	504,680		4,010	
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>1,723,440</b>	<b>1,199,000</b>	<b>1,154,062</b>	<b>1,031,116</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3000	Other State Revenues				
3650	Capital Outlay Foundation	100,000	100,000	100,000	100,000
<b>TOTAL REVENUES, STATE SOURCES</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4000	Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>		<b>1,823,440</b>	<b>1,299,000</b>	<b>1,254,062</b>	<b>1,131,116</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**EXPENDITURES**

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries	77,289	80,000	23,220	
210 Retirement	10,865	12,576	3,537	
220 Social Security	5,913	6,120	1,776	
240 Insurance (Health/Dental/Life)	39,855	43,577	7,236	
200 Other Benefits				
Total Benefits	<b>56,633</b>	<b>62,273</b>	<b>12,549</b>	<b>0</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies			77,648	
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>133,922</b>	<b>142,273</b>	<b>113,417</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
730 Equipment	4,108	180,000	57,461	400,000
<b>TOTAL INSTRUCTION (1000)</b>	<b>4,108</b>	<b>180,000</b>	<b>57,461</b>	<b>400,000</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION</b>				
730 Equipment				
732 School Buses				
Total Property (700)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
730 Equipment	0	0		
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites	543,165	150,000	82,016	150,000
720 Buildings	250,331	650,000	498,049	1,000,000
731 Machinery			1,917	
733 Furniture and Fixtures	16,920	20,000	4,318	20,000
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment	9,934		33,190	
Total Property (700)	<b>820,350</b>	<b>820,000</b>	<b>619,490</b>	<b>1,170,000</b>
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>	<b>820,350</b>	<b>820,000</b>	<b>619,490</b>	<b>1,170,000</b>
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest			3,965	26,200
840 Redemption of Principal			51,162	80,277
Total Other Objects (800)	<b>0</b>	<b>0</b>	<b>55,127</b>	<b>106,477</b>
<b>TOTAL DEBT SERVICE (5000)</b>	<b>0</b>	<b>0</b>	<b>55,127</b>	<b>106,477</b>
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>824,458</b>	<b>1,000,000</b>	<b>732,078</b>	<b>1,676,477</b>
<b>4502 BUILDING 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				
460 Construction and Remodeling				
Total Property (400)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
710 Land and Improvements				
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>958,380</b>	<b>1,142,273</b>	<b>845,495</b>	<b>1,676,477</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</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	(200,000)	(240,000)	(261,929)	(317,097)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				(600,000)
<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>(200,000)</b>	<b>(240,000)</b>	<b>(261,929)</b>	<b>(917,097)</b>

**SUMMARY - 32 CAPITAL PROJECTS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,723,440	1,199,000	1,154,062	1,031,116
3000 Total State	100,000	100,000	100,000	100,000
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,823,440</b>	<b>1,299,000</b>	<b>1,254,062</b>	<b>1,131,116</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	77,289	80,000	23,220	-
200 Employee Benefits	56,633	62,273	12,549	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	77,648	-
700 Property	824,458	1,000,000	676,951	1,570,000
800 Other Objects	-	-	55,127	106,477
<b>TOTAL EXPENDITURES</b>	<b>958,380</b>	<b>1,142,273</b>	<b>845,495</b>	<b>1,676,477</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>865,060</b>	<b>156,727</b>	<b>408,567</b>	<b>(545,361)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>(200,000)</b>	<b>(240,000)</b>	<b>(261,929)</b>	<b>(917,097)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>665,060</b>	<b>(83,273)</b>	<b>146,638</b>	<b>(1,462,458)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>1,031,873</b>	<b>1,696,933</b>	<b>1,696,933</b>	<b>1,843,571</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>1,696,933</b>	<b>1,613,660</b>	<b>1,843,571</b>	<b>381,113</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>10 Garfield 40 BUILDING RESERVE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</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>				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

<b>10 Garfield 40 BUILDING RESERVE FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**REVENUES**

<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>
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**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>

<b>10 Garfield</b> <b>40 BUILDING RESERVE FUND</b>	<b>ACTUAL</b> <b>FY 2007</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2008</b>	<b>ACTUAL</b> <b>FY 2008</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2009</b>
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**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>10 Garfield 49 or 51 FOOD SERVICE FUND</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>	
<b>BALANCE SHEET</b>					
<b>8100 ASSETS</b>					
8110	Cash in Banks and On Hand	8,605		8,605	
8120	Investments	-		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	-		-	
8134	Receivables - Federal	-		-	
8135	Due From Other Funds	-		-	
8140	Inventories	12,965		13,487	
8190	Other Current Assets	-		-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
<b>TOTAL ASSETS</b>		<b>21,570</b>		<b>22,092</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	-		13,487	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	12,965		-	
9590	Other Current Liabilities	-		-	
9600	Long-term Liabilities - Enterprise Funds				
<b>TOTAL LIABILITIES</b>		<b>12,965</b>		<b>13,487</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:					
9841	Reserved for Encumbrances and Commitments				
9842	Reserved for Inventories				
9848	Reserved for Other				
9852	Unreserved, Designated for Unrestricted Programs				
9853	Unreserved, Designated for Employee Benefit Obligations				
9854	Unreserved, Designated for Other	-		-	
9859	Unreserved, Undesignated Fund Balance	8,605		8,605	
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>8,605</b>		<b>8,605</b>	
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>21,570</b>		<b>22,092</b>	

<b>10 Garfield 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500	Earnings on Investments			
1610	Sales to Students	108,766	80,000	82,773
				85,000

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
1620 Sales to Adults	0	4,000	5,123	4,000
1690 Other Revenues From Local Sources			18,410	
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>108,766</b>	<b>84,000</b>	<b>106,306</b>	<b>89,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	52,951	36,000	34,853	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>52,951</b>	<b>36,000</b>	<b>34,853</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	21,125	20,000	21,352	22,000
4572 Lunch Reimbursement (Free and Reduced Meals)	99,347	93,000	113,891	100,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	38,377	30,000	18,492	
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>158,849</b>	<b>143,000</b>	<b>153,735</b>	<b>122,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>320,566</b>	<b>263,000</b>	<b>294,894</b>	<b>211,000</b>

**EXPENSES/EXPENDITURES**

<b>3100 FOOD SERVICES</b>				
100 Salaries	158,632	167,000	170,141	175,000
210 Retirement	19,924	26,252	20,343	31,185
220 Social Security	12,084	12,776	12,819	13,388
240 Insurance (Health/Dental/Life)	58,662	53,760	43,420	41,500
200 Other Benefits				
Total Benefits (200)	<b>90,670</b>	<b>92,788</b>	<b>76,582</b>	<b>86,073</b>
300 Purchased Professional and Technical Services	2,507	2,500	1,957	2,500
400 Purchased Property Services	149	150	321	150
500 Other Purchased Services	1,172	1,200	536	1,200
600 Non-Food Supplies	719	720	1,418	1,000
630 Food	139,753	140,500	132,463	142,000
Total Supplies (600)	<b>140,472</b>	<b>141,220</b>	<b>133,881</b>	<b>143,000</b>
700 Property	7,558	7,600	1	
780 Depreciation - Enterprise Funds				
Total Property (700)	<b>7,558</b>	<b>7,600</b>	<b>1</b>	<b>0</b>
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>401,160</b>	<b>412,458</b>	<b>383,419</b>	<b>407,923</b>

**OTHER FINANCING-Governmental Funds**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	81,000	118,945	88,525	196,923
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				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>81,000</b>	<b>118,945</b>	<b>88,525</b>	<b>196,923</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield</b> <b>49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL</b> <b>FY 2009</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2010</b>	<b>ACTUAL</b> <b>FY 2010</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2011</b>
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**SUMMARY - 49 or 51 FOOD SERVICE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	108,766	84,000	106,306	89,000
3000 Total State	52,951	36,000	34,853	-
4000 Total Federal	158,849	143,000	153,735	122,000
<b>TOTAL REVENUES</b>	<b>320,566</b>	<b>263,000</b>	<b>294,894</b>	<b>211,000</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	158,632	167,000	170,141	175,000
200 Employee Benefits	90,670	92,788	76,582	86,073
300 Purchased Professional and Technical Services	2,507	2,500	1,957	2,500
400 Purchased Property Services	149	150	321	150
500 Other Purchased Services	1,172	1,200	536	1,200
600 Supplies	140,472	141,220	133,881	143,000
700 Property	7,558	7,600	1	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>401,160</b>	<b>412,458</b>	<b>383,419</b>	<b>407,923</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>(80,594)</b>	<b>(149,458)</b>	<b>(88,525)</b>	<b>(196,923)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>81,000</b>	<b>118,945</b>	<b>88,525</b>	<b>196,923</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>406</b>	<b>(30,513)</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>8,199</b>	<b>8,605</b>	<b>8,605</b>	<b>8,605</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>8,605</b>	<b>(21,908)</b>	<b>8,605</b>	<b>8,605</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>10 Garfield OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	182,122		172,748
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>182,122</b>		<b>172,748</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>-</b>		<b>-</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:				
9841	Reserved for Encumbrances and Commitments			172,748
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	182,122		
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>182,122</b>		<b>172,748</b>
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>182,122</b>		<b>172,748</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**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>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues			338,002	350,000
3900 Revenues From Other State Agencies	557,579		69,866	70,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>557,579</b>	<b>0</b>	<b>407,868</b>	<b>420,000</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>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>557,579</b>	<b>0</b>	<b>407,868</b>	<b>420,000</b>

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</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	457,454	410,504	412,000
400	Purchased Property Services			
500	Other Purchased Services	12,267	1,544	2,000
600	Supplies	3,462	5,194	6,000
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>473,183</b>	<b>0</b>	<b>417,242</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>473,183</b>	<b>0</b>	<b>417,242</b>

ANNUAL FINANCIAL REPORT

<b>10 Garfield OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>OTHER FINANCING-Governmental Funds</b>				
<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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SUMMARY - OTHER FUNDS**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	557,579	-	407,868	420,000
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>557,579</b>	<b>-</b>	<b>407,868</b>	<b>420,000</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	457,454	-	410,504	412,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	12,267	-	1,544	2,000
600 Supplies	3,462	-	5,194	6,000
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
<b>TOTAL EXPENSES / EXPENDITURES</b>	<b>473,183</b>	<b>-</b>	<b>417,242</b>	<b>420,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>84,396</b>	<b>-</b>	<b>(9,374)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>84,396</b>	<b>-</b>	<b>(9,374)</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>97,726</b>		<b>182,122</b>	<b>172,748</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>182,122</b>	<b>-</b>	<b>172,748</b>	<b>172,748</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)				

**ANNUAL FINANCIAL REPORT**

<b>10 Garfield SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	5,330,939	4,467,424	4,774,387	4,462,095
3000 Total State	7,400,316	6,804,925	6,828,957	6,992,251
4000 Total Federal	2,027,955	1,833,847	1,916,647	1,202,400
<b>TOTAL REVENUES</b>	<b>14,759,210</b>	<b>13,106,196</b>	<b>13,519,991</b>	<b>12,656,746</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	6,235,171	5,866,541	5,945,301	5,658,108
200 Employee Benefits	3,009,519	3,008,483	2,897,347	2,777,839
300 Purchased Professional and Technical Services	692,072	180,500	582,936	621,528
400 Purchased Property Services	250,750	222,850	110,062	129,480
500 Other Purchased Services	244,934	194,500	184,526	203,362
600 Supplies	1,383,523	1,235,353	1,210,448	1,453,697
700 Property	1,151,352	1,007,600	1,034,860	1,601,200
800 Other Objects	1,065,866	1,078,972	1,140,028	1,176,477
<b>TOTAL EXPENDITURES</b>	<b>14,033,187</b>	<b>12,794,799</b>	<b>13,105,508</b>	<b>13,621,691</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>726,023</b>	<b>311,397</b>	<b>414,483</b>	<b>(964,945)</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>726,023</b>	<b>311,397</b>	<b>414,483</b>	<b>(964,945)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>2,527,161</b>	<b>3,071,062</b>	<b>3,253,184</b>	<b>3,667,667</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>3,253,184</b>	<b>3,382,459</b>	<b>3,667,667</b>	<b>2,702,722</b>

EOF

**ANNUAL FINANCIAL REPORT**

**10 Garfield**

Detail Schedule of Property Tax	2008-2009		2009-2010			2010-2011	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

**10 GENERAL FUND**

Basic Program (53A-17a-135)	.001250	902,504		1,111,432	937,933	.001513	888,428
Voted Leeway (53A-17a-133)							0
Board Leeway (53A-17a-134) (Class Size Reduction)	.000317					.000331	194,362
Board Leeway (53A-17a-151) (Reading Program)	.000121	67,583			65,238	.000121	71,051
P.L. 81-874 (53A-17a-143)							0
Transportation (53A-17a-127)	.000300	167,562			162,058	.000300	176,159
Tort Liability (63-30-27)							0
10% of Basic (53A-17a-145) Operating							
Redemptions - Basic Levy		55,124		55,124	62,417		55,124
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		117,644		117,644	105,107		117,644
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	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.001988</b>	<b>1,310,417</b>	<b>.000000</b>	<b>1,284,200</b>	<b>1,332,753</b>	<b>.002265</b>	<b>1,502,768</b>

**23 NON K-12 PROGRAMS FUND**

Recreation (11-2-7)	.000096	58,037		62,024	55,726	.000200	117,439
Vehicle Fees in Lieu of Tax (59-2-405)		5,724			4,771		
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000096</b>	<b>63,761</b>	<b>.000000</b>	<b>62,024</b>	<b>60,497</b>	<b>.000200</b>	<b>117,439</b>

**31 DEBT SERVICE FUND**

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001878	1,135,341		1,219,000	1,092,789	.001861	1,092,772
Vehicle Fees in Lieu of Tax (59-2-405)		111,979			93,561		
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.001878</b>	<b>1,247,320</b>	<b>.000000</b>	<b>1,219,000</b>	<b>1,186,350</b>	<b>.001861</b>	<b>1,092,772</b>

**32 CAPITAL PROJECTS FUND**

Capital Outlay Foundation (53A-21-101 thru 105)	.000539	1,109,345		1,179,000	1,059,353	.000563	330,591
10% of Basic (53A-17a-145) Capital	.001281					.001193	700,525
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		109,415			90,699		
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	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.001820</b>	<b>1,218,760</b>	<b>.000000</b>	<b>1,179,000</b>	<b>1,150,052</b>	<b>.001756</b>	<b>1,031,116</b>

**TOTAL OF ALL FUNDS**

<b>TOTALS - ALL FUNDS</b>	<b>.005782</b>	<b>3,840,258</b>	<b>.000000</b>	<b>3,744,224</b>	<b>3,729,652</b>	<b>.006082</b>	<b>3,744,095</b>
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**ANNUAL FINANCIAL REPORT**

**SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2010**

**10 Garfield**

**A. SCHOOL BOND ELECTION**

Was a bond election held for this fiscal year?	Yes	_____	No	_____
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	4,905,000		(800,000)	4,105,000
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-	-	-	-
Deferred amounts on refunding	-			-
<b>Net bonds payable</b>	<b>4,905,000</b>	<b>-</b>	<b>(800,000)</b>	<b>4,105,000</b>
<b>Non-general obligation debt:</b>				
Obligations under capital leases	134,683	238,000	(51,162)	321,521
School building revolving account balance	-	-	-	-
Other debt:	-			-
Well Note Payable	459,000		(19,285)	439,715
	-			-
	-			-
<b>Total non-general obligation debt</b>	<b>593,683</b>	<b>238000</b>	<b>-70447</b>	<b>761,236</b>

**C. VOTED LEEWAY**

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____
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	_____
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	_____
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**

**10 Garfield**

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

ADJUSTED EXPENDITURES PER AFR  
FY 2008

	<u>NONRESTRICTED</u>			<u>RESTRICTED</u>		
	<u>EXCLUDED</u>	<u>INDIRECT</u>	<u>DIRECT</u>	<u>EXCLUDED</u>	<u>INDIRECT</u>	<u>DIRECT</u>
<b>FUND 10 MAINTENANCE AND OPERATION</b>						
1000 INSTRUCTION	73,067		5,959,509	73,067		5,959,509
2100 SUPPORT SERV-STUDENTS	1,050		213,936	1,050		213,936
2200 SUPPORT SERV-INSTR-STAFF			304,132			304,132
2300 SUPPORT SERV-DISTRICT ADMIN	8,699		351,021	8,699		351,021
2400 SUPPORT SERV-SCHOOL ADMIN			831,703			831,703
2500 SUPPORT SERV-CENTRAL	16,973	352,191		16,973	352,191	
2600 OPER AND MAINT OF PLANT	130	1,101,946		130		1,101,946
2700 STUDENT TRANSP SERV	255,514		299,677	255,514		299,677
2900 SUPPORT SERV-OTHER	4			4		
5200 DEBT SERVICE						
6000 OTHER SOURCES/USES OF FUNDS	173,404			173,404		
<b>FUND 23 NON K-12 PROGRAMS</b>	34,624		222,240	34,624		222,240
<b>FUND 31 DEBT SERVICE</b>	1,052,748			1,052,748		
<b>FUND 32 CAPITAL PROJECTS</b>						
1000 INSTRUCTION 10% PROGRAM	57,461			57,461		
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	619,490			619,490		
5000 DEBT SERVICE	55,127			55,127		
6000 OTHER USES OF FUNDS	(261,929)			(261,929)		
<b>FUND 40 BUILDING RESERVE</b>						
<b>FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)</b>	88,526		383,418	88,526		383,418
<b>FUNDS OTHER (GOV'T. OR ENTERPRISE)</b>			417,242			417,242
<b>TOTALS</b>	<b>2,174,888</b>	<b>1,454,137</b>	<b>8,982,878</b>	<b>2,174,888</b>	<b>352,191</b>	<b>10,084,824</b>

**ANNUAL FINANCIAL REPORT**

**10 Garfield**

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

ADJUSTED EXPENDITURES PER AFR  
FY 2008

	<u>NONRESTRICTED</u>			<u>RESTRICTED</u>		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT

**ALLOCATION OF NONRESTRICTED INDIRECT COST POOL**

SCH. J & FOOD SERVICES % CALCULATION		383,418	4.27%	
INSTRUCTION % CALCULATION	1,454,137	8,599,460	95.73%	
TOTAL INDIRECT, DIRECT, & %	1,454,137	8,982,878	100.00%	

**ALLOCATION OF INSTRUCTION PORTION OF POOL**

AMOUNT ATTRIBUTED TO FOOD SERVICES			4.27%	
AMOUNT ATTRIBUTED TO INSTRUCTION	1,454,137		95.73%	1,392,045
TOTAL				1,392,045

**ALLOCATION FOR CALCULATIONS** 1,392,045

INSTRUCTION ALLOCATION					<b>TOTAL</b>
FOOD SERVICES ALLOCATIONS					

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

**ANNUAL FINANCIAL REPORT**

**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>10 Garfield</b>	<b>Unallocable to School Food Program</b>	<b>Allocable to School Food Program</b>	<b>TOTAL</b>
<b>Adjusted Expenditures FY 2009</b>			

**10 MAINTENANCE AND OPERATION FUND**

<u>2500 Support Services - Central</u>			
100	Salaries	226,527	226,527
200	Employee Benefits	115,966	115,966
300-400	Purchased Services	796	796
500	Other Purchased Services	4,723	4,723
600	Supplies and Materials	4,179	4,179
<b>TOTAL SUPPORT SERVICES - BUSINESS</b>		<b>352,191</b>	<b>352,191</b>
<u>2600 Maintenance of Plant Services</u>			
100	Salaries	348,299	348,299
200	Employee Benefits	200,635	200,635
300-400	Purchased Services	128,982	128,982
500	Other Purchased Services	72,542	72,542
600	Supplies and Materials	351,488	351,488
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>		<b>1,101,946</b>	<b>1,101,946</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	23,220	23,220
200	Employee Benefits	12,549	12,549
300-500	Purchased Services		
600	Supplies and Materials	77,648	77,648
<b>TOTAL MAINTENANCE OF PLANT SERVICES</b>		<b>113,417</b>	<b>113,417</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		

<b>GRAND TOTAL INDIRECT COSTS</b>		<b>1,567,554</b>	<b>1,567,554</b>
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**ANNUAL FINANCIAL REPORT**

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

**10 Garfield**

RESTRICTED RATE	FY 2008		FY 2010		FY 2012	
	FY 2006	FY 2008	FY 2008	FY 2010	FY 2010	FY 2012
<b>BASIC CALCULATION</b>	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	8,888,321	10,081,922	10,081,922	10,084,824	10,084,824	
INDIRECT COSTS:						
POOL	190,086	265,758	265,758	352,191	352,191	
CARRY FORWARD	(53,533)	(53,533)	56,963	56,963	86,440	
<b>TOTAL</b>	<b>136,553</b>	<b>212,225</b>	<b>322,721</b>	<b>409,154</b>	<b>438,631</b>	
<b>RATE</b>	<b>1.54%</b>		<b>3.20%</b>		<b>4.35%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		10,081,922		10,084,824		0
RATE		1.54%		3.20%		4.35%
CALCULATED RECOVERY		155,262		322,714		0
ACTUAL POOL COSTS		(212,225)		(409,154)		(0)
OVER (UNDER) RECOVERY		(56,963)		(86,440)		0

NON-RESTRICTED RATE(S)	FY 2008		FY 2010		FY 2012	
	FY 2006	FY 2008	FY 2008	FY 2010	FY 2010	FY 2012
<b>BASIC CALCULATION</b>	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	7,817,373	8,798,525	8,798,525	8,982,878	8,982,878	
INDIRECT COSTS:						
POOL	1,261,034	1,549,155	1,549,155	1,454,137	1,454,137	
CARRY FORWARD	(74,987)	(74,987)	139,432	139,432	(130,245)	
<b>TOTAL</b>	<b>1,186,047</b>	<b>1,474,168</b>	<b>1,688,587</b>	<b>1,593,569</b>	<b>1,323,892</b>	
<b>RATE</b>	<b>15.17%</b>		<b>19.19%</b>		<b>14.74%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		8,798,525		8,982,878		0
RATE		15.17%		19.19%		14.74%
CALCULATED RECOVERY		1,334,736		1,723,814		0
ACTUAL POOL COSTS		(1,474,168)		(1,593,569)		(0)
OVER (UNDER) RECOVERY		(139,432)		130,245		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

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

**10 Garfield**

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, 2010 - June 30, 2011	14.74%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2010 - June 30, 2011	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2010 - June 30, 2011	4.35%	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 (FY2008):** The 2008 Actual have been pre-loaded as well as the 2007 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2009 actual and fiscal year 2010 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 2010 budget column
- c. **Original Budget (FY2006):** 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)