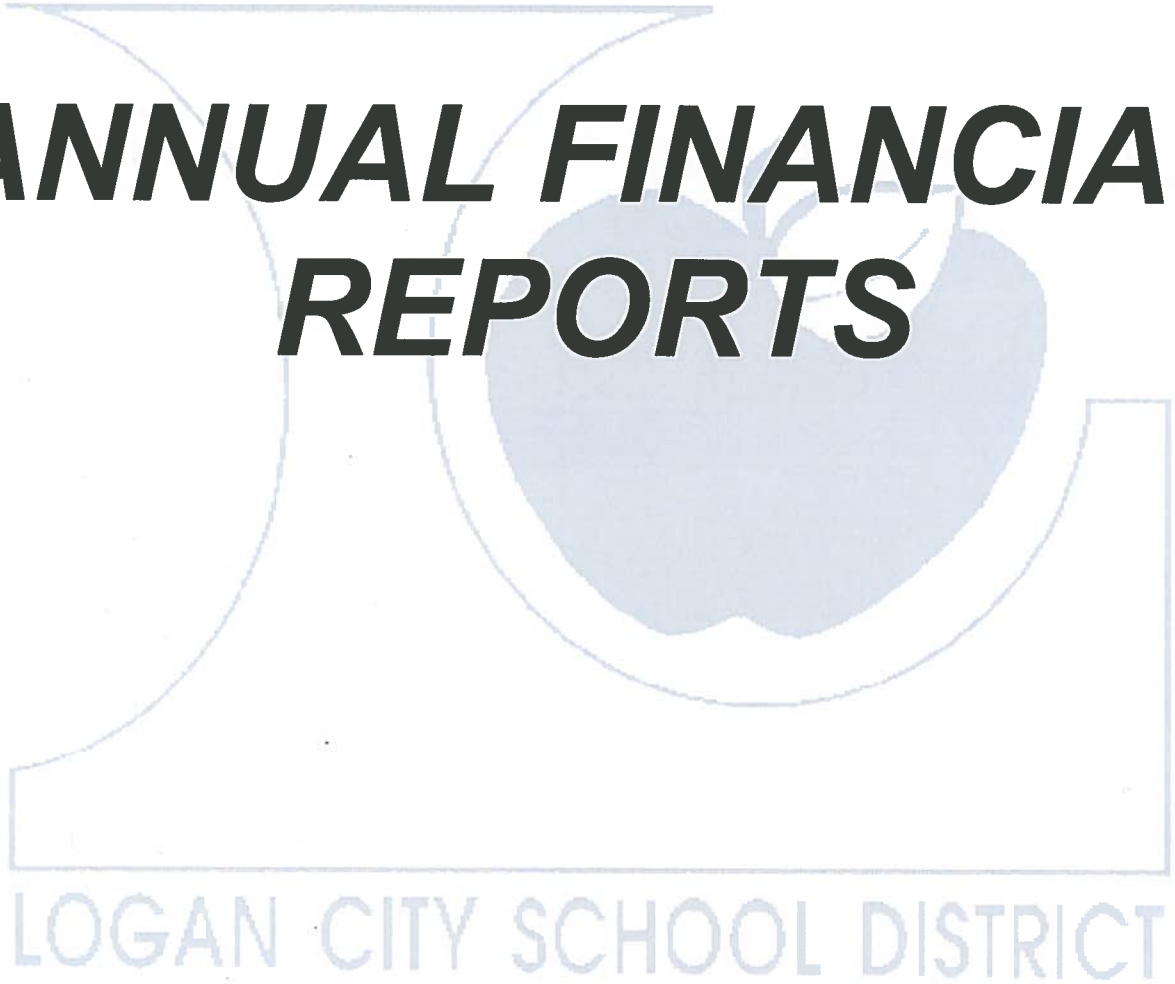
LOGAN CITY SCHOOL DISTRICT

ANNUAL FINANCIAL REPORTS



FISCAL YEAR 2010-2011

SOE 06 2522-11

5/4/2011

UTAH STATE OFFICE OF EDUCATION

ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2011

☐ BUDGET 53A-19-101

Date of Hearing _____ Date of Adoption _____

☒ ACTUAL 53A-3-404 6/21/2011

Last Date Budget Amended by Board

39 Logan

Entity

Zane K. Woolstenhulme 10/1/2011

Prepared by Date

zanew@loganschools.org

email address

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

10/1/2011

Signature of Business Administrator: Date

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

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 Sean Thomas
   von.hortin@schools.utah.gov sean.thomas@schools.utah.gov

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

1. School Finance & Statistics
   Von Hortin Sean Thomas
   von.hortin@schools.utah.gov sean.thomas@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

9 Logan 0 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,392,217	8,334,593	8,637,780	8,630,024
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	191,531	175,000	5,495	175,000
1320 Tuition from Other LEAs Within the State	22,599	35,000	34,261	35,000
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	250,949	210,000	240,276	210,000
1700 Student Activities				
1900 Other Revenues From Local Sources	1,623	15,000	9,782	15,000
1910 Rentals	15,130	32,000	38,754	32,000
1920 Contributions and Donations from Private Sources/Foundation	29,641	27,000	42,746	27,000
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts	331,430	200,000	121,545	200,000
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	136,362	173,369	276,871	150,000
TOTAL REVENUES FROM LOCAL SOURCES	**7,371,482**	**9,201,962**	**9,407,510**	9,474,024
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs				
Regular Basic Programs				
3010 Regular School Program K-12	14,687,174	14,636,330	14,489,271	15,993,755
3015 Necessary Existent Small Schools				
3020 Professional Staff	1,307,157	1,317,270	1,317,270	1,439,439
3025 Administrative Costs				
Restricted Basic Programs				
3105 Special Education -- Add-On	1,654,199	1,719,166	1,719,166	1,744,882
3110 Special Education -- Self-Contained	308,668	332,863	332,863	410,243
3120 Extended Year Program -- Severely Disabled	11,783	12,245	12,245	13,438
3125 Special Education -- State Programs	60,381	61,657	61,657	103,604
3155 Career & Technology Ed -- Add-On	466,216	524,440	528,309	484,463
3160 Career & Technology Ed-- Set-Aside				
3230 Class Size Reduction (State Funds)	976,127	972,413	972,413	1,068,089
TOTAL BASIC SCHOOL PROGRAM GENERATED	**19,471,705**	**19,576,384**	**19,433,194**	**21,257,913**
Other Minimum School Programs				
3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	20,879	19,875	19,894	47,915
3212 Advanced Placement	26,796	28,040	28,040	
3213 Concurrent Enrollment	79,348	61,439	61,439	61,439
3336 At-Risk Enhancement (3215-At-Risk - Student Program)	81,932	78,211	78,210	297,035
3218 At-Risk -- Homeless and Minority	28,395	27,368	27,368	
3219 At-Risk -- MESA	6,518	6,500	6,500	
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody	247,122	215,446	258,796	210,081
3636 English Language Learner Family Literacy Centers		37,213	37,213	
3641 (3640 - Extended Day Kindergarten)				132,300
3762 Instructional Technology				
3270 Interventions for Student Success Block Grant	183,050	189,881	189,998	
3405 Social Security and Retirement	1,751,119	2,253,779		235,773
3415 Pupil Transportation	672,983	646,296	646,296	672,983
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	294,790	274,885	274,885	274,885
3521 Electronic High School and/or Public Education Online				
3555 Voted Leeway		156,892	21,056	392,398
3560 Board Leeway				111,944
3805 K-3 Reading Achievement		208,656	203,020	207,047
3522 Job Enhancement				
Other State Sources MSP	188,744	(167,676)	1,754,061	(210,000)
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	**23,053,381**	**23,613,189**	**23,039,970**	**23,691,713**
Less Basic Local Levy	3,046,418	2,643,001	2,881,603	2,765,392
TOTAL STATE SUPPORT AMOUNT	**20,006,963**	**20,970,188**	**20,158,367**	**20,926,321**

ANNUAL FINANCIAL REPORT

39 Logan 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
	Other State Sources				
3700	Other Revenues From State Sources (Non-MSP)	41,177			
3710	Driver Education (State Driver Training Tax)	73,900	59,910	59,910	60,000
3810	Library Books & Electronic Resources		4,428	6,787	5,414
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	2,724,255	1,962,356	1,995,875	2,160,592
3900	Revenues From Other State Agencies			5,200	
TOTAL REVENUES FROM STATE SOURCES		**22,846,295**	**22,996,882**	**22,226,139**	**23,152,327**
4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal	523,933		238,019	
4500	Restricted Federal Through State	275,641			
4520	Programs for the Disabled (IDEA)	1,131,311	1,131,311	1,132,184	1,111,167
4530	Career & Technology Education	120,002	125,863	109,872	120,000
46XX	ARRA Programs	1,819,344	1,750,000	1,648,597	150,000
4600	Other Restricted Federal Through State			331,857	
4700	Federal Received Through Other Agencies	537,881	121,500	215,275	121,500
4800	No Child Left Behind (NCLB)	1,460,525	1,582,292	1,936,661	1,735,066
4810	Federal Forest Service (in Lieu of Tax)	82,220	66,416	66,416	55,000
TOTAL REVENUES FROM FEDERAL SOURCES		**5,950,857**	**4,777,382**	**5,678,881**	**3,292,733**
TOTAL REVENUES, 10 GENERAL FUND		**36,168,634**	**36,976,226**	**37,312,530**	**35,919,084**

EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	14,277,950	14,250,000	13,975,547	13,502,465
132	Salaries - Substitute Teachers				
161	Salaries - Teacher Aides and Paraprofessionals	1,973,333	1,600,000	1,499,723	1,470,504
100	Salaries - All Other	501,598	2,000,000	2,053,427	671,219
	Total Salaries (100)	**16,752,881**	**17,850,000**	**17,528,697**	**15,644,188**
210	Retirement	2,440,307	3,000,000	2,892,623	2,638,598
220	Social Security	1,274,261	1,365,525	1,331,232	1,196,781
240	Insurance (Health/Dental/Life)	3,382,721	3,000,000	3,013,935	2,889,785
200	Other Benefits	431,342	400,000	660,415	400,000
	Total Benefits (200)	**7,528,631**	**7,765,525**	**7,898,205**	**7,125,164**
300	Purchased Professional and Technical Services	1,196,064	1,000,000	941,140	1,000,000
400	Purchased Property Services	23,034	80,000	54,439	80,000
500	Other Purchased Services	179,644	155,000	170,269	144,000
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)	**179,644**	**155,000**	**170,269**	**144,000**
600	Supplies	863,854	750,000	695,442	689,000
641	Textbooks	296,473	300,000	158,092	300,000
	Total Supplies (600)	**1,160,327**	**1,050,000**	**853,534**	**989,000**
700	Property (Instructional Equipment)	453,783	650,000	427,718	507,288
800	Other Objects	(47,404)	15,000	1,091	15,000
810	Dues and Fees	26,305	5,500	3,437	5,500
	Total Other Objects (800)	**(21,099)**	**20,500**	**4,528**	**20,500**
TOTAL INSTRUCTION (1000)		**27,273,265**	**28,571,025**	**27,878,530**	**25,510,140**
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel	39,785	40,000	13,400	27,700
142	Salaries - Guidance Personnel	390,954	395,000	393,461	395,000
143	Salaries - Health Services Personnel	36,962	100,000	36,615	100,000
144	Salaries - Psychological Personnel	209,855	105,000	104,784	105,000
152	Salaries - Secretarial and Clerical	44,829	95,000	103,068	95,000
100	Salaries - All Other	413,269	543,699	590,065	496,034
	Total Salaries (100)	**1,135,654**	**1,278,699**	**1,241,393**	**1,218,734**
210	Retirement	175,089	215,700	213,504	207,206

ANNUAL FINANCIAL REPORT

9 Logan 0 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
220	Social Security	86,484	97,820	93,429	89,587
240	Insurance (Health/Dental/Life)	252,056	305,000	269,465	295,592
200	Other Benefits	3,190	3,607	3,607	3,607
	Total Benefits (200)	**516,819**	**622,127**	**580,005**	**595,992**
300	Purchased Professional and Technical Services	101,047	110,000	122,483	110,000
400	Purchased Property Services				
500	Other Purchased Services	1,859	2,500	2,264	2,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**1,859**	**2,500**	**2,264**	2,500
600	Supplies	2,158	12,000	9,980	**12,000**
700	Property				
800	Other Objects				
810	Dues and Fees	115	500	460	500
	Total Other Objects (800)	**115**	**500**	**460**	500
TOTAL STUDENTS (2100)		**1,757,652**	**2,025,826**	**1,956,585**	**1,939,726**
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	212,671	220,000	228,089	220,000
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	98,268	99,000	98,268	99,000
152	Salaries - Secretarial and Clerical	141,951	165,000	153,698	136,500
162	Salaries - Media Personnel - Noncertificated.	184,879	165,000	181,803	130,232
100	Salaries - All Other	286,522	300,000	438,564	288,000
	Total Salaries (100)	**924,291**	**949,000**	**1,100,422**	**873,732**
210	Retirement	138,776	165,000	186,491	150,474
220	Social Security	69,116	72,599	82,146	66,840
240	Insurance (Health/Dental/Life)	158,512	215,000	193,158	169,424
200	Other Benefits	4,356	6,000	5,976	6,000
	Total Benefits (200)	**370,760**	**458,599**	**467,771**	**392,738**
300	Purchased Professional and Technical Services	82,346	85,000	76,288	59,000
400	Purchased Property Services	10,214	7,500	6,736	7,500
500	Other Purchased Services	53,178	55,000	54,063	37,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**53,178**	**55,000**	**54,063**	**37,000**
600	Supplies	83,027	125,000	120,193	118,243
644	Library Books	21,798	31,000	26,582	31,000
650	Periodicals	7,438	7,500	5,740	7,500
660	Audio Visual Materials	34,232	35,000	25,757	35,000
	Total Supplies (600)	**146,495**	**198,500**	**178,272**	**191,743**
700	Property	17,768	100,000	79,234	36,000
800	Other Objects				
810	Dues and Fees	2,473	3,200	2,049	3,200
	Total Other Objects (800)	**2,473**	**3,200**	**2,049**	**3,200**
TOTAL INSTRUCTIONAL STAFF (2200)		**1,607,525**	**1,856,799**	**1,964,835**	**1,600,913**
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	128,219	127,000	126,204	127,000
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	58,208	50,000	46,236	50,000
100	Salaries - All Other				
	Total Salaries (100)	**186,427**	**177,000**	**172,440**	**177,000**
210	Retirement	26,948	31,000	29,428	31,000
220	Social Security	16,198	13,541	12,979	13,541
240	Insurance (Health/Dental/Life)	30,551	52,000	47,726	52,000
200	Other Benefits	40,615	1,600	1,563	1,600
	Total Benefits (200)	**114,312**	**98,141**	**91,696**	**98,141**
300	Purchased Professional and Technical Services	99,670	100,000	85,787	100,000
400	Purchased Property Services		500		500
500	Other Purchased Services	42,094	20,000	15,568	20,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**42,094**	**20,000**	**15,568**	**20,000**
600	Supplies	27,407	27,000	24,167	27,000
700	Property				
800	Other Objects	1,063	1,000	159	1,000
810	Dues and Fees	12,236	12,000	10,134	12,000
	Total Other Objects (800)	**13,299**	**13,000**	**10,293**	**13,000**
TOTAL DISTRICT ADMINISTRATION (2300)		483,209	435,641	399,951	435,641

39 Logan 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	955,609	955,000	944,762	955,000
152	Salaries - Secretarial and Clerical	381,697	335,000	308,842	313,187
100	Salaries - All Other				
	Total Salaries (100)	**1,337,306**	**1,290,000**	**1,253,604**	**1,268,187**
210	Retirement	205,488	219,300	209,296	215,413
220	Social Security	107,895	98,685	99,460	97,016
240	Insurance (Health/Dental/Life)	374,464	310,000	276,661	300,592
200	Other Benefits	88,167	95,000	93,317	95,000
	Total Benefits (200)	**776,014**	**722,985**	**678,734**	**708,021**
300	Purchased Professional and Technical Services	239	4,000	3,399	4,000
400	Purchased Property Services				
500	Other Purchased Services	24,979	30,000	23,344	30,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**24,979**	**30,000**	**23,344**	**30,000**
600	Supplies	5,967	7,500	6,957	7,500
700	Property				
800	Other Objects				
810	Dues and Fees	914	6,000	6,852	6,000
	Total Other Objects (800)	**914**	**6,000**	**6,852**	**6,000**
TOTAL SCHOOL ADMINISTRATION (2400)		**2,145,419**	**2,060,485**	**1,972,890**	**2,023,708**
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	894,268	750,000	668,096	688,144
210	Retirement	136,955	120,000	115,797	108,977
220	Social Security	69,671	57,375	53,010	52,643
240	Insurance (Health/Dental/Life)	170,712	140,000	122,572	126,224
200	Other Benefits	38,024	40,000	39,541	40,000
	Total Benefits (200)	**415,362**	**357,375**	**330,920**	**327,844**
300	Purchased Professional and Technical Services	5,493	7,500	5,025	7,500
400	Purchased Property Services	877	6,500	5,206	6,500
500	Other Purchased Services	70,764	110,000	105,261	110,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**70,764**	**110,000**	**105,261**	**110,000**
600	Supplies	14,427	24,000	22,909	24,000
700	Property				
800	Other Objects				
810	Dues and Fees	1,487	1,500	1,527	1,500
	Total Other Objects (800)	**1,487**	**1,500**	**1,527**	**1,500**
TOTAL CENTRAL (2500)		**1,402,678**	**1,256,875**	**1,138,944**	**1,165,488**
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	802,021	465,000	438,131	367,437
100	Salaries - All Other		337,500	294,451	337,500
	Total Salaries (100)	**802,021**	**802,500**	**732,582**	**704,937**
210	Retirement	84,834	90,000	81,397	72,614
220	Social Security	60,890	61,391	55,553	53,927
240	Insurance (Health/Dental/Life)	164,473	185,000	154,310	166,856
200	Other Benefits	5,982	5,200	5,192	5,200
	Total Benefits (200)	**316,179**	**341,591**	**296,452**	**298,597**
300	Purchased Professional and Technical Services		109,300		109,300
400	Purchased Property Services	355,946	320,000	285,089	320,000
500	Other Purchased Services	38,918	40,000	25,227	40,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	**38,918**	**40,000**	**25,227**	**40,000**
600	Supplies	1,241,170	1,300,000	1,321,014	1,300,000
700	Property			995	
800	Other Objects	337	400	641	400
810	Dues and Fees				
	Total Other Objects (800)	**337**	**400**	**641**	**400**
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		**2,754,571**	**2,913,791**	**2,662,000**	**2,773,234**
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical				
171	Salaries - Supervisors				
172	Salaries - Bus Drivers				
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)				

ANNUAL FINANCIAL REPORT

9 Logan 0 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
	Total Salaries (100)	-	-	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
400	Purchased Property Services				
511	Services from Other LEAs (In State)	1,208,563	1,300,000	1,161,493	1,300,000
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem		2,500		2,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,208,563	1,302,500	1,161,493	1,302,500
624	Motor Fuel				
625	Natural Gas				
626	Electricity				
600	Other Supplies				
	Total Supplies (600)	-	-	-	-
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
	TOTAL STUDENT TRANSPORTATION (2700)	1,208,563	1,302,500	1,161,493	1,302,500
2900	OTHER SUPPORT SERVICES				
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL OTHER SUPPORT (2900)	-	-	-	-
	TOTAL SUPPORT SERVICES (2000)	11,359,617	11,851,917	11,256,698	11,241,210
5200	DEBT SERVICE (TAX ANTICIPATION NOTES)				
830	Interest				
	TOTAL EXPENDITURES, 10 GENERAL FUND	38,632,882	40,422,942	39,135,228	36,751,350

OTHER FINANCING

5000	OTHER FINANCING SOURCES (USES)				
5200	Transfers In from Other Funds	2,551,161	1,931,655	1,962,756	1,220,000
5210	Transfers Out to Other Funds	(22,670)	(50,000)	(43,672)	(50,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000	OTHER ITEMS				
6100	Capital Contributions				
6300	Special Items				

39 Logan 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		**2,528,491**	**1,881,655**	**1,919,084**	**1,170,000**

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	7,371,482	9,201,962	9,407,510	9,474,024
3000	Total State	22,846,295	22,996,882	22,226,139	23,152,327
4000	Total Federal	5,950,857	4,777,382	5,678,881	3,292,733
TOTAL REVENUES		**36,168,634**	**36,976,226**	**37,312,530**	**35,919,084**
EXPENDITURES BY OBJECT					
100	Salaries	22,032,848	23,097,199	22,697,234	20,574,922
200	Employee Benefits	10,038,077	10,366,343	10,343,783	9,546,497
300	Purchased Professional and Technical Services	1,484,859	1,415,800	1,234,122	1,389,800
400	Purchased Property Services	390,071	414,500	351,470	414,500
500	Other Purchased Services	1,619,999	1,715,000	1,557,489	1,686,000
600	Supplies	2,597,951	2,619,000	2,416,833	2,551,243
700	Property	471,551	750,000	507,947	543,288
800	Other Objects	(2,474)	45,100	26,350	45,100
TOTAL EXPENDITURES		**38,632,882**	**40,422,942**	**39,135,228**	**36,751,350**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		**(2,464,248)**	**(3,446,716)**	**(1,822,698)**	**(832,266)**
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		**2,528,491**	**1,881,655**	**1,919,084**	**1,170,000**
NET CHANGE IN FUND BALANCE		**64,243**	**(1,565,061)**	**96,386**	**337,734**
FUND BALANCE - BEGINNING (From Prior Year)		**2,981,251**	**3,045,494**	**3,045,494**	**1,480,433**
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		**3,045,494**	**1,480,433**	**3,141,880**	**1,818,167**

Explanation (5900 and Adjustment to Beginning Fund Balance)

39 Logan 21 STUDENT ACTIVITY FUND BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	477,114		351,866	
8120	Investments	152,229		152,229	
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	-			
TOTAL ASSETS		629,343		504,095	
9500 LIABILITIES					
9505	Negative Cash Balance	-			
9510	Accounts Payable	-			
9530	Accrued Liabilities	5,396			
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	-			
TOTAL LIABILITIES		5,396		-	
9800 FUND BALANCES					
9860	Nonspendable - Inventories & Prepaid Expenditures	-			
9869	Nonspendable - Other	-			
9873	Restricted - Student Activities				
9879	Restricted - Other	-			
9889	Committed - Other	-			
9898	Assigned - Other	623,947		504,095	
9899	Unassigned	-			
TOTAL FUND BALANCES		623,947		504,095	
TOTAL LIABILITIES AND FUND BALANCES		629,343		504,095	

39 Logan 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	5,177	5,000	3,849	5,000
1740 Student Fees	778,846	750,000	719,479	750,000
1750 School Vending	36,715	35,000	19,192	35,000
1800 Community Services Activities	8,239	8,000	13,013	8,000
1900 Other Revenues From Local Sources	156,436	150,000	167,870	150,000
1940 Textbooks (Sales and Rentals)	36,668	30,000	36,214	30,000
TOTAL REVENUES FROM, LOCAL SOURCES	1,022,081	978,000	959,617	978,000
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Materials & Supplies				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies			1,000	
TOTAL REVENUES FROM STATE SOURCES	-	-	1,000	-
4000 REVENUES FROM FEDERAL SOURCES				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	1,022,081	978,000	960,617	978,000
EXPENDITURES				
1000 INSTRUCTIONAL				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services	77,607	100,000	97,033	100,000
400 Purchased Property Services	299	2,500	4,453	2,500
500 Other Purchased Services	47,780	75,000	133,852	75,000
600 Supplies	726,387	800,000	750,794	800,000
700 Property		25,000		25,000
800 Other Objects	87,622	100,000	20,711	100,000
810 Dues and Fees		50,000	98,837	50,000
Total Other Objects (800)	87,622	150,000	119,548	150,000
TOTAL OTHER SERVICES (1000)	939,695	1,152,500	1,105,680	1,152,500
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services	507	2,000	155	2,000
400 Purchased Property Services				
500 Other Purchased Services	953	2,000	5,193	2,000
600 Supplies	17,738	24,750	23,646	24,750
700 Property				
800 Other Objects	693	2,000		2,000
810 Dues and Fees			50	
Total Other Objects (800)	693	2,000	50	2,000
TOTAL SUPPORT SERVICES (2000)	19,891	30,750	29,044	30,750
3300 COMMUNITY SERVICES				
100 Salaries				

39 Logan 21 STUDENT ACTIVITY FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services			3,148	
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies	8,217	9,000	22,168	9,000
700	Property				
800	Other Objects	350	500		500
810	Dues and Fees	177	500		500
	Total Other Objects (800)	527	1,000	-	1,000
TOTAL COMMUNITY SERVICES (3300)		8,744	10,000	25,316	10,000
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		968,330	1,193,250	1,160,040	1,193,250

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	210,176	217,000	210,672	217,000
5210	Transfers Out to Other Funds	(71,878)	(100,000)	(131,101)	(100,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		138,298	117,000	79,571	117,000

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE					
1000	Total Local	1,022,081	978,000	959,617	978,000
3000	Total State	-	-	1,000	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		1,022,081	978,000	960,617	978,000
EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	78,114	102,000	100,336	102,000
400	Purchased Property Services	299	2,500	4,453	2,500
500	Other Purchased Services	48,733	77,000	139,045	77,000
600	Supplies	752,342	833,750	796,608	833,750
700	Property	-	25,000	-	25,000
800	Other Objects	88,842	153,000	119,598	153,000
TOTAL EXPENDITURES		968,330	1,193,250	1,160,040	1,193,250
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		53,751	(215,250)	(199,423)	(215,250)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		138,298	117,000	79,571	117,000
NET CHANGE IN FUND BALANCE		192,049	(98,250)	(119,852)	(98,250)
FUND BALANCE - BEGINNING (From Prior Year)		431,898	623,947	623,947	525,697
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		623,947	525,697	504,095	427,447

Explanation (5900 and Adjustment to Beginning Fund Balance)

39 Logan 23 NON K-12 PROGRAMS FUND BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	875,371		920,550	
8120	Investments	-			
8131	Receivables - Other Local	12,500			
8132	Receivables - Property Taxes	849,904		819,063	
8133	Receivables - State	22,615		10,198	
8134	Receivables - Federal	165,207		110,224	
8135	Due from Other Funds	-			
8140	Inventories	-			
8150	Prepaid Expenditures	-			
8190	Other Assets	-			
TOTAL ASSETS		1,925,597		1,860,035	
9500 LIABILITIES					
9505	Negative Cash Balance	-			
9510	Accounts Payable	15,235		6,647	
9530	Accrued Liabilities	-			
9540	Accrued Salaries and Withholdings	-			
9550	Due to Other Funds	-			
9561	Deferred Revenues - Other Local	-			
9562	Deferred Revenues - Property Taxes	795,752		736,321	
9563	Deferred Revenues - State	-			
9564	Deferred Revenues - Federal	-			
9590	Other Liabilities	-			
TOTAL LIABILITIES		810,987		742,968	
9800 FUND BALANCES					
9860	Nonspendable - Inventory & Prepaid Expenditures	-			
9874	Restricted - Non K-12	-		31,569	
9879	Restricted - Other	340,488			
9889	Committed - Other	346,609			
9890	Assigned - Unrestricted Programs	-		950,000	
9898	Assigned - Other	-		135,497	
9899	Unassigned	427,513			

TOTAL FUND BALANCES	1,114,610		1,117,066	
TOTAL LIABILITIES AND FUND BALANCES	1,925,597		1,860,034	

39 Logan 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,132,707	876,591	844,865	782,458
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	27,585	25,000	7,944	25,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities	37,578		42,109	
1900 Other Revenues From Local Sources	50,000	18,750	18,750	18,750
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	**1,247,870**	**920,341**	**913,668**	**826,208**
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	106,147	344,470	344,470	364,542
3209 Adult Education	67,925	68,235	55,818	51,500
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	**174,072**	**412,705**	**400,288**	**416,042**
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool	122,024	126,422	67,041	61,591
4580 Adult Education				
4900 Other Revenues From Federal Sources	43,183			
TOTAL REVENUES FROM FEDERAL SOURCES	**165,207**	**126,422**	**67,041**	**61,591**
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	**1,587,149**	**1,459,468**	**1,380,997**	**1,303,841**
EXPENDITURES				
3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	592,613	623,955	568,390	624,000
210 Retirement	71,191	80,000	78,343	82,500
220 Social Security	45,074	47,733	42,948	47,736
240 Insurance (Health/Dental/Life)	84,531	85,000	89,785	85,000
200 Other Benefits	4,645	5,000	4,327	5,000
Total Benefits (200)	205,441	217,733	215,403	220,236
300 Purchased Professional and Technical Services	14,531	30,000	25,759	30,000
400 Purchased Property Services	9,540	10,000		10,000
500 Other Purchased Services	7,773	5,000	8,786	5,000
600 Supplies	70,513	100,000	13,479	100,000
700 Property		5,000	4,014	5,000
800 Other Objects	7,779	1,500	7,559	1,500
810 Dues and Fees				
Total Other Objects (800)	7,779	1,500	7,559	1,500
TOTAL OTHER SERVICES (3200)	**908,190**	**993,188**	**843,390**	**995,736**
3300 COMMUNITY SERVICES				
100 Salaries	43,029	70,000	57,734	70,000
210 Retirement	6,510	12,000	8,515	12,500
220 Social Security	3,249	5,800	4,373	5,500
240 Insurance (Health/Dental/Life)	9,372	10,584	9,408	10,584
200 Other Benefits				
Total Benefits (200)	19,131	28,384	22,296	28,584
300 Purchased Professional and Technical Services	209,049	210,000	202,508	210,000
400 Purchased Property Services	50,000	69,000	61,293	68,000
500 Other Purchased Services		6,000	10,214	6,000

39 Logan 23 NON K-12 PROGRAMS FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
600	Supplies		7,500	9,117	7,500
700	Property				
800	Other Objects			4,989	
810	Dues and Fees				
	Total Other Objects (800)	-	-	4,989	-
TOTAL COMMUNITY SERVICES (3300)		321,209	390,884	368,151	391,084
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND		1,229,399	1,384,072	1,211,541	1,386,820

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds	(187,505)	(167,000)	(167,000)	(167,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(187,505)	(167,000)	(167,000)	(167,000)

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	1,247,870	920,341	913,668	826,208
3000	Total State	174,072	412,705	400,288	416,042
4000	Total Federal	165,207	126,422	67,041	61,591
TOTAL REVENUES		1,587,149	1,459,468	1,380,997	1,303,841
EXPENDITURES BY OBJECT					
100	Salaries	635,642	693,955	626,124	694,000
200	Employee Benefits	224,572	246,117	237,699	248,820
300	Purchased Professional and Technical Services	223,580	240,000	228,267	240,000
400	Purchased Property Services	59,540	79,000	61,293	79,000
500	Other Purchased Services	7,773	11,000	19,000	11,000
600	Supplies	70,513	107,500	22,596	107,500
700	Property	-	5,000	4,014	5,000
800	Other Objects	7,779	1,500	12,548	1,500
TOTAL EXPENDITURES		1,229,399	1,384,072	1,211,541	1,386,820
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		357,750	75,396	169,456	(82,979)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(187,505)	(167,000)	(167,000)	(167,000)
NET CHANGE IN FUND BALANCE		170,245	(91,604)	2,456	(249,979)
FUND BALANCE - BEGINNING (From Prior Year)		944,365	1,114,610	1,114,610	1,023,006
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		1,114,610	1,023,006	1,117,066	773,027

Explanation (5900 and Adjustment to Beginning Fund Balance)

39 Logan 31 DEBT SERVICE FUND BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	371,172		182,913	
8120	Investments	-			
8131	Receivables - Other Local	-			
8132	Receivables - Property Taxes	2,052,950		2,362,410	
8133	Receivables - State	-			
8134	Receivables - Federal	-			
8135	Due From Other Funds	-			
8150	Prepaid Expenditures	-			
8190	Other Assets	-			
TOTAL ASSETS		**2,424,122**		**2,545,323**	
9500 LIABILITIES					
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	1,963,218		2,158,277	
9563	Deferred Revenues - State	-			
9564	Deferred Revenues - Federal	-			
9590	Other Liabilities	-			
TOTAL LIABILITIES		**1,963,218**		**2,158,277**	
9800 FUND BALANCES					
9870	Restricted - Debt Service	460,904		387,046	
9879	Restricted - Other	-			
9881	Committed - Contracts	-			
9898	Assigned - Other	-			
9899	Unassigned				
TOTAL FUND BALANCES		**460,904**		**387,046**	
TOTAL LIABILITIES AND FUND BALANCES		**2,424,122**		**2,545,323**	

39 Logan 31 DEBT SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,876,941	2,020,000	2,084,383	2,187,989
1500 Earnings on Investments			714	
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	1,876,941	2,020,000	2,085,097	2,187,989
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	1,876,941	2,020,000	2,085,097	2,187,989
EXPENDITURES				
5000 DEBT SERVICE				
830 Interest	676,005	624,355	624,355	570,805
840 Redemption of Principal	1,480,000	1,530,000	1,530,000	1,585,000
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures	4,600	5,500	4,600	5,500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	2,160,605	2,159,855	2,158,955	2,161,305
OTHER FINANCING				
5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
SUMMARY - 31 DEBT SERVICE FUND				
REVENUES BY SOURCE				
1000 Total Local	1,876,941	2,020,000	2,085,097	2,187,989
3000 Total State	-	-	-	-
TOTAL REVENUES	1,876,941	2,020,000	2,085,097	2,187,989
EXPENDITURES BY OBJECT				
800 Other Objects	2,160,605	2,159,855	2,158,955	2,161,305
TOTAL EXPENDITURES	2,160,605	2,159,855	2,158,955	2,161,305
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(283,664)	(139,855)	(73,858)	26,684
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(283,664)	(139,855)	(73,858)	26,684
FUND BALANCE - BEGINNING (From Prior Year)	744,568	460,904	460,904	321,049
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	460,904	321,049	387,046	347,733

Explanation (5900 and Adjustment to Beginning Fund Balance)

09 Logan
32 CAPITAL PROJECTS FUND

BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	4,225,401		1,619,806	
8120	Investments	536,631			
8131	Receivables - Other Local	-			
8132	Receivables - Property Taxes	3,706,767		4,239,101	
8133	Receivables - State	-			
8134	Receivables - Federal	-			
8135	Due From Other Funds	-			
8190	Other Assets	-			
TOTAL ASSETS		**8,468,799**		**5,858,907**	
9500 LIABILITIES					
9505	Negative Cash Balance	-			
9510	Accounts Payable	101,946		73,002	
9530	Accrued Liabilities	-			
9540	Accrued Salaries and Withholdings	-			
9550	Due to Other Funds	-			
9561	Deferred Revenues - Other Local	-			
9562	Deferred Revenues - Property Taxes	3,442,849		3,881,118	
9563	Deferred Revenues - State	-			
9564	Deferred Revenues - Federal	-			
9590	Other Liabilities	-			
TOTAL LIABILITIES		**3,544,795**		**3,954,120**	
9800 FUND BALANCES					
9871	Retracted - Capital Outlay	-			
9881	Committed - Contracts	536,631			
9898	Assigned - Other	4,387,373		1,904,787	
9899	Unassigned				
TOTAL FUND BALANCES		**4,924,004**		**1,904,787**	

TOTAL LIABILITIES AND FUND BALANCES	8,468,799		5,858,907	

39 Logan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES				
1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,520,414	3,761,598	3,655,334	3,897,796
1500 Earnings on Investments	4,053	1,650	1,648	2,000
1900 Other Revenues From Local Sources			28,000	
TOTAL REVENUES, LOCAL SOURCES	5,524,467	3,763,248	3,684,982	3,899,796
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	238,122	24,568	24,568	
TOTAL REVENUES, STATE SOURCES	238,122	24,568	24,568	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	5,762,589	3,787,816	3,709,550	3,899,796

9 Logan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
EXPENDITURES				
.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

39 Logan 32 CAPITAL PROJECTS FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	294,598	300,000	276,163	300,000
210	Retirement	53,660	54,000	48,205	55,000
220	Social Security	22,222	23,000	20,885	23,000
240	Insurance (Health/Dental/Life)	89,030	105,000	90,514	103,000
200	Other Benefits	1,773		1,992	2,000
	Total Benefits (200)	166,685	182,000	161,596	183,000
300	Purchased Professional and Technical Services	176,817	500,000	596,325	250,000
400	Purchased Property Services	173,046	400,000	418,652	200,000
460	Construction and Remodeling	536,493	1,000,000	882,708	500,000
	Total Property (400)	709,539	1,400,000	1,301,360	700,000
500	Other Purchased Services	132,304	135,000	116,878	135,000
600	Supplies - New Buildings	6,701			
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	6,701	0	0	0
710	Land and Improvements	384,231	125,000	85,821	125,000
720	Buildings	62,336	100,000	8,336	100,000
731	Machinery				
732	School Buses				
733	Furniture and Fixtures	127,968	100,000	77,839	100,000
734	Technology Equipment	848,051	800,000	800,007	800,000
735	Non-Bus Vehicles				
739	Other Equipment	114,798	250,000	154,273	150,000
	Total Property (700)	1,537,384	1,375,000	1,126,276	1,275,000
800	Other Objects	2,742	2,500	4,267	2,500
830	Interest	296,267	275,247	275,247	230,673
840	Redemption of Principal	490,000	1,039,000	1,039,000	512,000
	Total Other Objects (800)	789,009	1,316,747	1,318,514	745,173
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		3,813,037	5,208,747	4,897,112	3,588,173
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		3,813,037	5,208,747	4,897,112	3,588,173

39 Logan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
OTHER FINANCING				
5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(2,479,283)	(1,831,655)	(1,831,655)	(1,120,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	1,772			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	**(2,477,511)**	**(1,831,655)**	**(1,831,655)**	**(1,120,000)**
SUMMARY - 32 CAPITAL PROJECTS FUND				
REVENUES BY SOURCE				
1000 Total Local	5,524,467	3,763,248	3,684,982	3,899,796
3000 Total State	238,122	24,568	24,568	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	**5,762,589**	**3,787,816**	**3,709,550**	**3,899,796**
EXPENDITURES BY OBJECT				
100 Salaries	294,598	300,000	276,163	300,000
200 Employee Benefits	166,685	182,000	161,596	183,000
300 Purchased Professional and Technical Services	176,817	500,000	596,325	250,000
400 Purchased Property Services	709,539	1,400,000	1,301,360	700,000
500 Other Purchased Services	132,304	135,000	116,878	135,000
600 Supplies	6,701	-	-	-
700 Property	1,537,384	1,375,000	1,126,276	1,275,000
800 Other Objects	789,009	1,316,747	1,318,514	745,173
TOTAL EXPENDITURES	**3,813,037**	**5,208,747**	**4,897,112**	**3,588,173**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**1,949,552**	**(1,420,931)**	**(1,187,562)**	**311,623**
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	**(2,477,511)**	**(1,831,655)**	**(1,831,655)**	**(1,120,000)**
NET CHANGE IN FUND BALANCE	**(527,959)**	**(3,252,586)**	**(3,019,217)**	**(808,377)**
FUND BALANCE - BEGINNING (From Prior Year)	5,451,963	4,924,004	4,924,004	1,671,418
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	**4,924,004**	**1,671,418**	**1,904,787**	**863,041**

Explanation (5900 and Adjustment to Beginning Fund Balance)

EOF

39 Logan 49 or 51 FOOD SERVICE FUND BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011	
8100 ASSETS					
8110	Cash in Banks and On Hand	1,015,118		842,555	
8120	Investments	-			
8131	Receivables - Other Local	-			
8132	Receivables - Property Taxes	-			
8133	Receivables - State	53,866		131,185	
8134	Receivables - Federal	46,636		25,456	
8135	Due From Other Funds	-			
8140	Inventories	42,107		88,130	
8190	Other Current Assets	-			
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
TOTAL ASSETS		1,157,727		1,087,326	
9500 LIABILITIES					
9505	Negative Cash Balance	-			
9510	Accounts Payable	5,741		9,141	
9530	Accrued Liabilities	-			
9540	Accrued Salaries and Withholdings	-			
9550	Due to Other Funds	-			
9561	Deferred Revenues - Other Local	-			
9562	Deferred Revenues - Property Taxes	-			
9563	Deferred Revenues - State	-			
9564	Deferred Revenues - Federal	-			
9590	Other Current Liabilities	-			
9600	Long-term Liabilities - Enterprise Funds				
TOTAL LIABILITIES		5,741		9,141	
9800 NET ASSETS / FUND BALANCES					
	Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
	Fund Balances of Governmental Funds:				
9860	Nonspendable - Inventories & Prepaid Expenditures				
9869	Nonspendable - Other	42,107		88,130	
9872	Restricted - Food Service				
9879	Restricted - Other				
9889	Committed - Other				
9898	Assigned - Other	1,109,880		990,055	
9899	Unassigned	-			
TOTAL NET ASSETS / FUND BALANCES		1,151,987		1,078,185	
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		1,157,728		1,087,326	

39 Logan 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES					
1000 REVENUES FROM LOCAL SOURCES					
1500	Earnings on Investments				
1610	Sales to Students	582,519	525,000	548,398	525,000

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9 Logan 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
1620	Sales to Adults	38,062	30,000	38,620	30,000
1690	Other Revenues From Local Sources	100,432	100,000	133,271	100,000
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		**721,013**	**655,000**	**720,289**	**655,000**
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues				
3770	School Lunch	359,927	230,000	372,174	230,000
TOTAL REVENUES, STATE SOURCES		**359,927**	**230,000**	**372,174**	**230,000**
4000 REVENUES FROM FEDERAL SOURCES					
4571	Lunch Reimbursement	211,117	200,000	194,491	200,000
4572	Lunch Reimbursement (Free and Reduced Meals)	1,074,943	1,100,000	1,161,246	1,100,000
4573	Special Milk Reimbursement	525	500	569	500
4574	Breakfast Reimbursement	243,672	250,000	252,143	250,000
4575	Child and Adult Care Food Program				
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue				
4970	Donated Commodities	121,134	211,111	175,233	200,000
TOTAL REVENUES, FEDERAL SOURCES		**1,651,391**	**1,761,611**	**1,783,682**	**1,750,500**
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		**2,732,331**	**2,646,611**	**2,876,145**	**2,635,500**

EXPENSES/EXPENDITURES

3100 FOOD SERVICES					
100	Salaries	921,767	1,000,000	957,595	1,000,000
210	Retirement	129,579	143,500	157,179	147,805
220	Social Security	70,273	76,500	72,989	76,500
240	Insurance (Health/Dental/Life)	55,498	65,000	56,632	65,000
200	Other Benefits	5,847	15,000	6,234	15,000
	Total Benefits (200)	**261,197**	**300,000**	**293,034**	**304,305**
300	Purchased Professional and Technical Services	19,693	26,000	27,470	26,000
400	Purchased Property Services	29,283	34,000	35,321	34,000
500	Other Purchased Services	4,559	5,550	3,084	5,550
600	Non-Food Supplies	69,813	125,000	107,627	125,000
630	Food	1,116,181	1,200,000	1,150,711	1,250,000
	Total Supplies (600)	**1,185,994**	**1,325,000**	**1,258,338**	**1,376,000**
700	Property	6,167	135,000	104,849	315,000
780	Depreciation - Enterprise Funds				
	Total Property (700)	**6,167**	**135,000**	**104,849**	**315,000**
800	Other Objects	44,851	158,369	258,000	
810	Dues and Fees	10,875	12,000	12,256	12,000
	Total Other Objects (800)	**55,726**	**170,369**	**270,256**	**12,000**
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		**2,484,386**	**2,995,919**	**2,949,947**	**3,071,855**

OTHER FINANCING-Governmental Funds

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

UMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	721,013	655,000	720,289	655,000
3000	Total State	359,927	230,000	372,174	230,000
4000	Total Federal	1,651,391	1,761,611	1,783,682	1,750,500
TOTAL REVENUES		**2,732,331**	**2,646,611**	**2,876,145**	**2,635,500**
EXPENSES / EXPENDITURES BY OBJECT					

ANNUAL FINANCIAL REPORT

39 Logan 49 or 51 FOOD SERVICE FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
100	Salaries	921,767	1,000,000	957,595	1,000,000
200	Employee Benefits	261,197	300,000	293,034	304,305
300	Purchased Professional and Technical Services	19,693	26,000	27,470	26,000
400	Purchased Property Services	29,283	34,000	35,321	34,000
500	Other Purchased Services	4,559	5,550	3,084	5,550
600	Supplies	1,185,994	1,325,000	1,258,338	1,375,000
700	Property	6,167	135,000	104,849	315,000
800	Other Objects	55,726	170,369	270,256	12,000
TOTAL EXPENSES/EXPENDITURES		**2,484,386**	**2,995,919**	**2,949,947**	**3,071,855**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		**247,945**	**(349,308)**	**(73,802)**	**(436,366)**
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		**247,945**	**(349,308)**	**(73,802)**	**(436,355)**
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		904,042	1,151,987	1,151,987	802,679
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		**1,151,987**	**802,679**	**1,078,185**	**366,324**

Explanation (5900 and Adjustment to Beginning Fund Balance)

9 Logan SUMMARY - ALL FUNDS		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES BY SOURCE					
1000	Total Local	17,763,854	17,538,551	17,771,163	18,021,017
3000	Total State	23,618,416	23,664,155	23,024,169	23,798,369
4000	Total Federal	7,767,455	6,665,415	7,529,604	5,104,824
TOTAL REVENUES		**49,149,725**	**47,868,121**	**48,324,936**	**46,924,210**
EXPENDITURES BY OBJECT					
100	Salaries	23,884,855	25,091,154	24,557,116	22,568,922
200	Employee Benefits	10,690,531	11,094,460	11,036,112	10,282,622
300	Purchased Professional and Technical Services	1,983,063	2,283,800	2,186,520	2,007,800
400	Purchased Property Services	1,188,732	1,930,000	1,753,897	1,230,000
500	Other Purchased Services	1,813,368	1,943,550	1,835,496	1,914,550
600	Supplies	4,613,501	4,885,250	4,494,375	4,867,493
700	Property	2,015,102	2,290,000	1,743,086	2,163,288
800	Other Objects	3,099,487	3,846,571	3,906,221	3,118,078
TOTAL EXPENDITURES		**49,288,639**	**53,364,785**	**51,512,823**	**48,152,753**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		**(138,914)**	**(6,496,664)**	**(3,187,887)**	**(1,228,543)**
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		**1,773**	**-**	**-**	**-**
NET CHANGE IN FUND BALANCE		**(137,141)**	**(5,496,664)**	**(3,187,887)**	**(1,228,543)**
FUND BALANCE - BEGINNING (From Prior Year)		**11,458,087**	**11,320,946**	**11,320,946**	**5,824,282**
Adjustments to Beginning Fund Balance		**-**	**-**	**-**	**-**
FUND BALANCE - ENDING		**11,320,946**	**5,824,282**	**8,133,059**	**4,595,739**

EOF

39 Logan

Detail Schedule of Property Tax

	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001433	2,601,971	.001513	2,572,404	2,563,399	.001591	2,702,543
Voted Leeway (53A-17a-133)	.000850	1,535,163	.000879	1,494,476	1,461,646	.000850	1,443,847
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	722,430	.000414	703,883	761,775	.000467	793,267
Board Leeway (53A-17a-151) (Reading Program)	.000121	218,535	.000125	212,525	214,948	.000127	215,728
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	541,822	.000313	532,163	538,229	.000300	509,593
Tort Liability (63-30-27)	.000028	50,570	.000030	51,006	48,148	.000029	49,261
10% of Basic (53A-17a-145) Operating			.001177	2,001,136	2,023,949	.001265	2,148,785
Redemptions - Basic Levy		81,059		58,000	155,202		58,000
Redemptions - Voted Leeway		50,626		36,000	41,521		36,000
Redemptions - Board Leeway		23,824		17,000	21,640		17,000
Redemptions - Special Transportation		17,868		13,000	15,290		13,000
Redemptions - Tort Liability		1,668		1,200	1,368		1,200
Redemptions - Board Levy							
Redemptions - Reading Levy		7,207		5,200	6,106		5,200
Redemptions - 10% of Basic				30,000	57,495		30,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		235,415		190,000	294,410		190,000
Vehicle Fees in Lieu of Tax Board Leeway		71,585		56,000	65,281		56,000
Vehicle Fees in Lieu of Tax - Voted Leeway		152,119		118,000	125,258		118,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		53,689		42,000	46,124		42,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		5,011		3,600	4,126		3,600
Vehicle Fees in Lieu of Tax - Reading		21,655		17,000	18,420		17,000
Vehicle Fees in Lieu of Tax - 10% of Basic				180,000	173,445		180,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003132	6,392,217	.004451	8,334,593	8,637,780	.004629	8,630,024
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000554	1,000,565	.000455	773,591	758,336	.000400	679,458
Vehicle Fees in Lieu of Tax (59-2-405)		99,146		77,000	64,987		77,000
Tax Sales and Redemptions & Other	xxx	32,996	xxx	26,000	21,542	xxx	26,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000554	1,132,707	.000455	876,591	844,865	.000400	782,458
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000918	1,657,977	.001088	1,850,000	1,870,906	.001188	2,017,989
Vehicle Fees in Lieu of Tax (59-2-405)		164,288		130,000	160,330		130,000
Tax Sales and Redemptions & Other	xxx	54,676	xxx	40,000	53,147	xxx	40,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000918	1,876,941	.001088	2,020,000	2,084,383	.001188	2,187,989
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.001614	2,915,004	.001986	3,376,598	3,280,964	.002068	3,512,796
10% of Basic (53A-17a-145) Capital	.001086	1,961,397					
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		288,847		325,000	281,166		325,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		194,354					
Tax Sales and Redemptions Cap Foundation	xxx	96,130	xxx	60,000	93,204	xxx	60,000
Tax Sales and Redemptions 10% of Basic		64,682					
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.002700	5,520,414	.001986	3,761,598	3,655,334	.002068	3,897,796
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.007304	14,922,279	.007980	14,992,782	15,222,362	.008285	15,498,267

ANNUAL FINANCIAL REPORT

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY
For the Year Ended June 30, 2011

39 Logan

A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes		No	x
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

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds	16,095,000	-	(1,530,000)	14,565,000
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-			-
Deferred amounts on refunding				-
Net bonds payable	16,095,000	-	(1,530,000)	14,565,000
Non-general obligation debt:				
Obligations under capital leases	-			-
School building revolving account balance	-			-
Other debt:	-			-
2008 Revenue Bonds	6,416,000		(1,039,000)	5,377,000
	-			-
	-			-
Total non-general obligation debt	6,416,000	0	-1039000	5,377,000

C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes		No	x
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	x
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-17-161) Reading Program

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

EOF

39 Logan

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

ADJUSTED EXPENDITURES PER AFR FY 2011	NONRESTRICTED			RESTRICTED		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT
FUND 10 MAINTENANCE AND OPERATION						
1000 INSTRUCTION	432,246		27,446,284	432,246		27,446,284
2100 SUPPORT SERV-STUDENTS	460		1,956,125	460		1,956,125
2200 SUPPORT SERV-INSTR-STAFF	81,283		1,883,552	81,283		1,883,552
2300 SUPPORT SERV-DISTRICT ADMIN	10,293		389,658	10,293		389,658
2400 SUPPORT SERV-SCHOOL ADMIN	6,852		1,966,038	6,852		1,966,038
2500 SUPPORT SERV-CENTRAL	1,527	1,137,417		1,527	1,137,417	
2600 OPER AND MAINT OF PLANT	1,636	2,660,364		1,636		2,660,364
2700 STUDENT TRANSP SERV			1,161,493			1,161,493
2900 SUPPORT SERV-OTHER						
5200 DEBT SERVICE						
6000 OTHER SOURCES/USES OF FUNDS	1,919,084			1,919,084		
FUND 23 NON K-12 PROGRAMS	(150,438)		1,194,979	(150,438)		1,194,979
FUND 31 DEBT SERVICE	2,158,955			2,158,955		
FUND 32 CAPITAL PROJECTS						
1000 INSTRUCTION 10% PROGRAM						
2000 SUPPORTING SERVICES						
2500 SUPPORT SERVICES - BUSINESS						
2600 OPER AND MAINT OF PLANT						
2700 STUDENT TRANS. SERVICES						
2900 OTHER SUPPORT SERVICES						
4000 FACIL ACQUISITION AND CONS	3,327,498		1,731,210	3,327,498		1,731,210
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS	(1,831,655)			(1,831,655)		
FUND 40 BUILDING RESERVE						
FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)	375,105		2,574,842	375,105		2,574,842
FUNDS OTHER (GOV'T. OR ENTERPRISE)						
TOTALS	6,332,846	3,797,781	40,304,181	6,332,846	1,137,417	42,964,545

39 Logan

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

ADJUSTED EXPENDITURES PER AFR FY 2011	NONRESTRICTED			RESTRICTED		
	EXCLUDED	INDIRECT	DIRECT	EXCLUDED	INDIRECT	DIRECT
ALLOCATION OF NONRESTRICTED INDIRECT COST POOL						
SCH. J & FOOD SERVICES % CALCULATION		2,574,842	6.39%			
INSTRUCTION % CALCULATION	3,797,781	37,729,339	93.61%			
TOTAL INDIRECT, DIRECT, & %	3,797,781	40,304,181	100.00%			
ALLOCATION OF INSTRUCTION PORTION OF POOL						
AMOUNT ATTRIBUTED TO FOOD SERVICES			6.39%			
AMOUNT ATTRIBUTED TO INSTRUCTION	3,797,781		93.61%		3,555,103	
TOTAL					3,555,103	
ALLOCATION FOR CALCULATIONS					3,555,103	
INSTRUCTION ALLOCATION						TOTAL
FOOD SERVICES ALLOCATIONS						

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

SCHEDULE J
ALLOCATION OF INDIRECT COSTS FOR
THE SCHOOL FOODS PROGRAM

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

39 Logan Adjusted Expenditures FY 2011	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
10 MAINTENANCE AND OPERATION FUND			
2500 Support Services - Central			
100 Salaries	668,096		668,096
200 Employee Benefits	330,920		330,920
300-400 Purchased Services	10,231		10,231
500 Other Purchased Services	105,261		105,261
600 Supplies and Materials	22,909		22,909
TOTAL SUPPORT SERVICES - BUSINESS	1,137,417		1,137,417
2600 Maintenance of Plant Services			
100 Salaries	732,582		732,582
200 Employee Benefits	296,452		296,452
300-400 Purchased Services	285,089		285,089
500 Other Purchased Services	25,227		25,227
600 Supplies and Materials	1,321,014		1,321,014
TOTAL MAINTENANCE OF PLANT SERVICES	2,660,364		2,660,364
2900 Support Services - Other			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
TOTAL SUPPORT SERVICES - OTHER			
.0002 TAX RATE PROCEEDS			
2600 Maintenance of Plant Services			
100 Salaries			
200 Employee Benefits			
300-500 Purchased Services			
600 Supplies and Materials			
TOTAL MAINTENANCE OF PLANT SERVICES			
10% OF BASIC PROGRAM			
2500 Support Services - Central			
600 Supplies			
2600 Maintenance of Plant Services			
600 Supplies			
2900 Other Support Services			
600 Supplies			
GRAND TOTAL INDIRECT COSTS	3,797,781		3,797,781

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SCHEDULE K
UTAH STATE OFFICE OF EDUCATION
SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION

39 Logan

FIXED RATE WITH CARRY FORWARD PROVISION

RESTRICTED RATE	FY 2009		FY 2011		FY 2013	
	FY 2007	FY 2009	FY 2009	FY 2011	FY 2011	FY 2013
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	37,305,213	42,905,069	42,905,069	42,964,545	42,964,545	
INDIRECT COSTS:						
POOL	309,196	1,424,632	1,424,632	1,137,417	1,137,417	
CARRY FORWARD	(6,491)	(6,491)	1,070,610	1,070,610	(292,510)	
TOTAL	302,705	1,418,141	2,495,242	2,208,027	844,907	
RATE	0.81%		5.82%		1.97%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		42,905,069		42,964,545		0
RATE		0.81%		5.82%		1.97%
CALCULATED RECOVERY		347,531		2,500,537		0
ACTUAL POOL COSTS		(1,418,141)		(2,208,027)		(0)
OVER (UNDER) RECOVERY		(1,070,610)		292,510		0

NON-RESTRICTED RATE(S)	FY 2009		FY 2011		FY 2013	
	FY 2007	FY 2009	FY 2009	FY 2011	FY 2011	FY 2013
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	34,340,260	39,586,597	39,586,597	40,304,181	40,304,181	
INDIRECT COSTS:						
POOL	3,274,149	4,743,104	4,743,104	3,797,781	3,797,781	
CARRY FORWARD	(170,196)	(170,196)	994,280	994,280	(1,048,015)	
TOTAL	3,103,953	4,572,908	5,737,384	4,792,061	2,749,766	
RATE	9.04%		14.49%		6.82%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		39,586,597		40,304,181		0
RATE		9.04%		14.49%		6.82%
CALCULATED RECOVERY		3,578,628		5,840,076		0
ACTUAL POOL COSTS		(4,572,908)		(4,792,061)		(0)
OVER (UNDER) RECOVERY		(994,280)		1,048,015		0
FOOD SERVICE						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
TOTAL	0	0	0	0	0	
RATE	0.00%		0.00%		0.00%	
CARRY FORWARD						
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

39 Logan

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

TYPE	METHOD	EFFECTIVE	RATE*	APPLICABLE TO
Fixed w/carry forward	Non-restricted	July 1, 2012 - June 30, 2013	6.82%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2012 - June 30, 2013	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2012 - June 30, 2013	1.97%	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.