



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2013

BUDGET 53A-19-101

6/19/2012
Date of Hearing

6/19/2012
Date of Adoption

ACTUAL 53A-3-404

Last Date Budget Amended by Board

13 Iron

Entity

KENT PETERSON

6/19/2012

Prepared by

Date

kent.peterson@ironmail.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 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

ANNUAL FINANCIAL REPORT

| 13 Iron 10 GENERAL FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|----------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|----------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|--|-------------------|-------------------|----------|-------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 10,297,299 | 10,503,518 | - | 10,678,251 |
| 1200 Local Governmental Units Other Than LEAs | | | | |
| 1310 Tuition From Pupils or Parents | 19,864 | 15,510 | | 100,000 |
| 1320 Tuition from Other LEAs Within the State | | | | |
| 1330 Tuition From Other LEAs Outside the State | | | | |
| 1410 Transportation Fees From Pupils or Parents | | | | |
| 1420 Transportation Fees From Other LEAs Within the State | | 13,560 | | |
| 1430 Transportation Fees From Other LEAs Outside the State | | | | |
| 1500 Earnings on Investments | 106,485 | 131,419 | | 300,000 |
| 1700 Student Activities | | | | |
| 1900 Other Revenues From Local Sources | 352,093 | 382,133 | | 300,000 |
| 1910 Rentals | | | | |
| 1920 Contributions and Donations from Private Sources/Foundation | | | | |
| 1940 Textbooks (Sales and Rentals) | | | | |
| 1950 Other Revenues From Other School Districts | 212,180 | 193,012 | | 200,000 |
| 1960 Other Revenues from Other Local Governments | | | | |
| 1980 Refunds of Prior Year Expenditures | | | | |
| 1990 Miscellaneous | | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | 10,987,921 | 11,239,152 | - | 11,578,251 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| Minimum School Programs | | | | |
| Regular Basic Programs | | | | |
| 3010 Regular School Program K-12 | 20,483,102 | 22,379,175 | | 23,511,536 |
| 3015 Necessary Existent Small Schools | 363,354 | 440,194 | | 419,090 |
| 3020 Professional Staff | 1,992,518 | 2,225,814 | | 2,135,951 |
| 3025 Administrative Costs | | | | |
| Restricted Basic Programs | | | | |
| 3105 Special Education -- Add-On | 2,979,429 | 2,999,442 | | 3,087,741 |
| 3110 Special Education -- Self-Contained | 429,071 | 436,745 | | 445,705 |
| 3120 Extended Year Program -- Severely Disabled | 15,884 | 15,416 | | 16,023 |
| 3125 Special Education -- State Programs | 82,290 | 134,651 | | 80,000 |
| 3155 Career & Technology Ed -- Add-On | 1,051,083 | 1,093,388 | | 1,108,815 |
| 3160 Career & Technology Ed-- Set-Aside | | | | |
| 3230 Class Size Reduction (State Funds) | 1,350,703 | 1,508,666 | | 1,537,722 |
| TOTAL BASIC SCHOOL PROGRAM GENERATED | 28,747,434 | 31,233,491 | - | 32,342,583 |
| Other Minimum School Programs | | | | |
| 3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented) | 28,509 | 35,412 | | 35,014 |
| 3212 Advanced Placement | 10,791 | 11,449 | | 11,449 |
| 3213 Concurrent Enrollment | 61,566 | 61,042 | | 61,042 |
| 3336 At-Risk Enhancement (3215-At-Risk - Student Program) | 102,147 | | | 110,000 |
| 3218 At-Risk -- Homeless and Minority | 18,192 | | | |
| 3219 At-Risk -- MESA | | | | |
| 3220 At-Risk -- Gang Prevention | | | | |
| 3221 At-Risk -- Youth-in-Custody | 752,182 | 675,724 | | 625,000 |
| 3636 English Language Learner Family Literacy Centers | 26,924 | | | |
| 3641 (3640 - Extended Day Kindergarten) | 141,087 | 144,372 | | |
| 3762 Instructional Technology | | | | |
| 3270 Interventions for Student Success Block Grant | 200,355 | | | |
| 3405 Social Security and Retirement | | | | |
| 3415 Pupil Transportation | 1,354,359 | 1,436,513 | | 1,403,569 |
| 3423 Out-of-State Tuition | | | | |
| 3466 Highly Impacted Schools | | | | |
| 3471 Guarantee on Transportation Levy | | | | |
| 3520 School Land Trust Program | 355,826 | 403,882 | | 403,882 |
| 3521 Electronic High School and/or Public Education Online | | | | |
| 3555 Voted Leeway | | | | 250,939 |
| 3560 Board Leeway | | | | 125,311 |
| 3805 K-3 Reading Achievement | 264,433 | 246,584 | | 235,428 |
| 3522 Job Enhancement | | | | |
| Other State Sources MSP | 4,923,235 | 3,172,720 | | 346,900 |
| TOTAL MINIMUM SCHOOL PROGRAM GENERATED | 36,987,040 | 37,421,189 | - | 35,951,117 |
| Less Basic Local Levy | 5,178,461 | 5,068,163 | | 4,604,342 |
| TOTAL STATE SUPPORT AMOUNT | 31,808,579 | 32,353,026 | - | 31,346,775 |
| Other State Sources | | | | |

ANNUAL FINANCIAL REPORT

| 13 Iron 10 GENERAL FUND | | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|--|-------------------|----------------------------|-------------------|-------------------------------|
| 3700 | Other Revenues From State Sources (Non-MSP) | 47,527 | 44,663 | | |
| 3710 | Driver Education (State Driver Training Tax) | 60,590 | 63,420 | | 80,000 |
| 3810 | Library Books & Electronic Resources | | | | |
| 3866 | Charter School Startup (New in FY06) | | | | |
| 3800 | Supplementals / Other Bills | 276,804 | | | 2,736,095 |
| 3900 | Revenues From Other State Agencies | 97,197 | 124,703 | | 15,000 |
| TOTAL REVENUES FROM STATE SOURCES | | 32,290,697 | 32,585,812 | - | 34,177,870 |

| 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 | 49,232 | 50,427 | | 170,000 |
| 4500 | Restricted Federal Through State | 44,121 | 27,938 | | 50,000 |
| 4520 | Programs for the Disabled (IDEA) | 1,489,217 | 1,460,899 | | 1,600,000 |
| 4530 | Career & Technology Education | 214,698 | | | |
| 46XX | ARRA Programs | 2,790,401 | 440,377 | | |
| 4600 | Other Restricted Federal Through State | | 12,237 | | |
| 4700 | Federal Received Through Other Agencies | 362,492 | 435,196 | | 440,000 |
| 4800 | No Child Left Behind (NCLB) | 2,284,381 | 2,110,788 | | 1,800,000 |
| 4810 | Federal Forest Service (in Lieu of Tax) | 234,726 | 205,594 | | 240,000 |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 7,469,268 | 4,743,456 | - | 4,300,000 |
| TOTAL REVENUES, 10 GENERAL FUND | | 50,747,886 | 48,568,420 | - | 50,056,121 |

EXPENDITURES

| 1000 INSTRUCTION | | | | | |
|--------------------------------------|---|-------------------|-------------------|---|-------------------|
| 131 | Salaries - Teachers | 19,461,903 | 19,689,920 | | 19,332,033 |
| 132 | Salaries - Substitute Teachers | 197,629 | 174,080 | | 250,000 |
| 161 | Salaries - Teacher Aides and Paraprofessionals | 3,356,060 | 3,292,807 | | 3,275,588 |
| 100 | Salaries - All Other | | | | 18,039 |
| Total Salaries (100) | | 23,015,592 | 23,156,807 | - | 22,875,660 |
| 210 | Retirement | 3,566,361 | 3,681,835 | | 4,019,757 |
| 220 | Social Security | 1,703,825 | 1,711,891 | | 1,709,315 |
| 240 | Insurance (Health/Dental/Life) | 4,596,625 | 4,852,146 | | 4,775,840 |
| 200 | Other Benefits | 214,308 | 237,125 | | 197,088 |
| Total Benefits (200) | | 10,081,119 | 10,482,997 | - | 10,702,000 |
| 300 | Purchased Professional and Technical Services | 118,027 | 133,990 | | 150,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 1,456 | 6,861 | | 3,000 |
| 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) | | 1,456 | 6,861 | - | 3,000 |
| 600 | Supplies | 600,012 | 657,608 | | 575,000 |
| 641 | Textbooks | 212,199 | 234,654 | | 250,000 |
| Total Supplies (600) | | 812,211 | 892,262 | - | 825,000 |
| 700 | Property (Instructional Equipment) | 335,979 | 397,032 | | 350,000 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| Total Other Objects (800) | | - | - | - | - |
| TOTAL INSTRUCTION (1000) | | 34,364,384 | 35,069,949 | - | 34,905,660 |

| 2000 SUPPORT SERVICES | | | | | |
|----------------------------------|---|----------------|------------------|---|------------------|
| 2100 SUPPORT SERVICES - STUDENTS | | | | | |
| 141 | Salaries - Attendance and Social Work Personnel | | | | |
| 142 | Salaries - Guidance Personnel | 693,973 | 706,008 | | 771,778 |
| 143 | Salaries - Health Services Personnel | 112,531 | 104,165 | | 127,772 |
| 144 | Salaries - Psychological Personnel | 87,666 | 129,689 | | 105,323 |
| 152 | Salaries - Secretarial and Clerical | 63,442 | 61,652 | | 79,521 |
| 100 | Salaries - All Other | | | | |
| Total Salaries (100) | | 957,612 | 1,001,514 | - | 1,084,394 |
| 210 | Retirement | 169,662 | 183,287 | | 219,698 |
| 220 | Social Security | 71,018 | 74,142 | | 83,809 |
| 240 | Insurance (Health/Dental/Life) | 193,986 | 222,971 | | 239,704 |

ANNUAL FINANCIAL REPORT

| 13 Iron 10 GENERAL FUND | | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|--|---------------------------|-------------------------------------|---------------------------|--|
| 200 | Other Benefits | 5,573 | 11,146 | | 11,146 |
| | Total Benefits (200) | 440,239 | 491,546 | - | 554,357 |
| 300 | Purchased Professional and Technical Services | 122,735 | 175,916 | | 160,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 4,016 | 4,703 | | 5,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 4,016 | 4,703 | - | 5,000 |
| 600 | Supplies | 21,803 | 25,047 | | 25,000 |
| 700 | Property | 54,184 | 1,108 | | 20,000 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL STUDENTS (2100) | | 1,600,589 | 1,699,834 | - | 1,848,751 |
| 2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | |
| 115 | Salaries - Supervisors & Directors | 337,970 | 341,201 | | 285,589 |
| 133 | Salaries - Sabbatical Leave | | | | |
| 145 | Salaries - Media Personnel - Certificated | 110,804 | 113,663 | | 113,130 |
| 152 | Salaries - Secretarial and Clerical | 64,708 | 66,966 | | 47,358 |
| 162 | Salaries - Media Personnel - Noncertificated. | 205,531 | 204,557 | | 195,536 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 719,013 | 726,387 | - | 641,613 |
| 210 | Retirement | 124,306 | 129,211 | | 123,661 |
| 220 | Social Security | 54,146 | 54,676 | | 49,917 |
| 240 | Insurance (Health/Dental/Life) | 98,719 | 106,055 | | 88,626 |
| 200 | Other Benefits | 10,900 | 10,900 | | 10,900 |
| | Total Benefits (200) | 288,071 | 300,842 | - | 273,104 |
| 300 | Purchased Professional and Technical Services | 6,022 | 78,082 | | 125,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 104,951 | 127,623 | | 150,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 104,951 | 127,623 | - | 150,000 |
| 600 | Supplies | 33,472 | 15,251 | | 40,000 |
| 644 | Library Books | 67,833 | 93,316 | | 90,000 |
| 650 | Periodicals | 4,229 | 1,405 | | 7,500 |
| 660 | Audio Visual Materials | 2,054 | 875 | | 5,000 |
| | Total Supplies (600) | 107,588 | 110,847 | - | 142,500 |
| 700 | Property | 7,412 | 57,817 | | 10,000 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | 1,788 | 2,498 | | |
| | Total Other Objects (800) | 1,788 | 2,498 | - | - |
| TOTAL INSTRUCTIONAL STAFF (2200) | | 1,234,845 | 1,404,096 | - | 1,342,217 |
| 2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION | | | | | |
| 110 | Salaries - District Board and Administration | 172,210 | 172,210 | | 170,641 |
| 115 | Salaries - Supervisors and Directors | | | | |
| 152 | Salaries - Secretarial and Clerical | 20,187 | 20,295 | | 20,299 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 192,397 | 192,505 | - | 190,940 |
| 210 | Retirement | 22,955 | 22,361 | | 22,587 |
| 220 | Social Security | 12,773 | 12,743 | | 14,607 |
| 240 | Insurance (Health/Dental/Life) | 68,396 | 75,464 | | 75,058 |
| 200 | Other Benefits | | | | |
| | Total Benefits (200) | 104,124 | 110,568 | - | 112,252 |
| 300 | Purchased Professional and Technical Services | 32,793 | 29,646 | | 35,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 83,829 | 87,327 | | 100,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 83,829 | 87,327 | - | 100,000 |
| 600 | Supplies | 5,882 | 5,319 | | 7,000 |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL DISTRICT ADMINISTRATION (2300) | | 419,025 | 425,365 | - | 445,192 |
| 2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | |
| 121 | Salaries - Principals and Assistants | 1,449,003 | 1,382,635 | | 1,531,044 |
| 152 | Salaries - Secretarial and Clerical | 607,147 | 619,161 | | 630,052 |

ANNUAL FINANCIAL REPORT

| 13 Iron | | | | | |
|--|--|------------------|------------------|----------------|------------------|
| 10 GENERAL FUND | | ACTUAL | FINAL | ACTUAL | ORIGINAL |
| | | FY 2011 | BUDGET | FY 2012 | BUDGET |
| | | | FY 2012 | | FY 2013 |
| 100 | Salaries - All Other | | | | |
| | Total Salaries (100) | 2,056,150 | 2,001,796 | - | 2,161,096 |
| 210 | Retirement | 358,893 | 362,016 | | 431,474 |
| 220 | Social Security | 153,049 | 146,676 | | 168,124 |
| 240 | Insurance (Health/Dental/Life) | 444,050 | 443,529 | | 514,802 |
| 200 | Other Benefits | 48,859 | 18,394 | | 36,605 |
| | Total Benefits (200) | 1,004,851 | 970,615 | - | 1,151,005 |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 40,680 | 36,501 | | 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) | 40,680 | 36,501 | - | 40,000 |
| 600 | Supplies | | 17,551 | | 25,000 |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL SCHOOL ADMINISTRATION (2400) | | 3,101,681 | 3,026,463 | - | 3,377,101 |
| 2500 SUPPORT SERVICES - CENTRAL | | | | | |
| 100 | Salaries | 727,521 | 732,684 | | 680,257 |
| 210 | Retirement | 123,513 | 128,234 | | 130,420 |
| 220 | Social Security | 53,141 | 53,477 | | 52,040 |
| 240 | Insurance (Health/Dental/Life) | 152,503 | 154,823 | | 154,513 |
| 200 | Other Benefits | | | | 4,216 |
| | Total Benefits (200) | 329,157 | 336,534 | - | 341,189 |
| 300 | Purchased Professional and Technical Services | 5,059 | 10,783 | | 10,000 |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | 14,973 | 20,939 | | 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) | 14,973 | 20,939 | - | 20,000 |
| 600 | Supplies | 10,191 | 10,269 | | 12,000 |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL CENTRAL (2500) | | 1,086,901 | 1,111,209 | - | 1,063,446 |
| 2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES | | | | | |
| 180 | Salaries - Operation and Maintenance | 2,117,499 | 1,977,411 | | 2,115,565 |
| 100 | Salaries - All Other | | | | 9,000 |
| | Total Salaries (100) | 2,117,499 | 1,977,411 | - | 2,124,565 |
| 210 | Retirement | 351,303 | 337,172 | | 406,647 |
| 220 | Social Security | 155,368 | 143,642 | | 165,040 |
| 240 | Insurance (Health/Dental/Life) | 658,175 | 658,872 | | 677,202 |
| 200 | Other Benefits | 20,783 | 20,783 | | 26,412 |
| | Total Benefits (200) | 1,185,629 | 1,160,469 | - | 1,275,301 |
| 300 | Purchased Professional and Technical Services | 83,104 | 99,691 | | 245,000 |
| 400 | Purchased Property Services | 362,658 | 335,153 | | 400,000 |
| 500 | Other Purchased Services | 205,728 | 198,588 | | 240,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 205,728 | 198,588 | - | 240,000 |
| 600 | Supplies | 1,655,107 | 1,611,160 | | 1,700,000 |
| 700 | Property | 5,290 | 9,791 | | 5,000 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600) | | 5,615,015 | 5,392,263 | - | 5,989,866 |
| 2700 SUPPORT SERVICES - STUDENT TRANSPORTATION | | | | | |
| 152 | Salaries - Secretarial and Clerical | 64,562 | 64,893 | | 49,003 |
| 171 | Salaries - Supervisors | 61,581 | 61,249 | | 60,035 |
| 172 | Salaries - Bus Drivers | 831,660 | 823,520 | | 1,025,134 |
| 173 | Salaries - Mechanics and Other Garage Employees | 183,699 | 183,033 | | 226,001 |
| 174 | Salaries - Other (Trainers, etc.) | 41,213 | 41,425 | | 41,012 |
| | Total Salaries (100) | 1,182,715 | 1,174,120 | - | 1,401,185 |
| 210 | Retirement | 150,094 | 147,528 | | 233,323 |
| 220 | Social Security | 92,482 | 88,243 | | 107,836 |
| 240 | Insurance (Health / Accident / Life) | 142,723 | 139,001 | | 134,712 |

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| 13 Iron 10 GENERAL FUND | | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|---|--|-------------------|----------------------------|-------------------|-------------------------------|
| 200 | Other Benefits | 38 | 56 | | |
| | Total Benefits (200) | 385,337 | 374,828 | - | 475,871 |
| 400 | Purchased Property Services | 27,000 | 31,405 | | 36,000 |
| 511 | Services from Other LEAs (In State) | | | | |
| 512 | Services from Other LEAs (Out of State) | | | | |
| 513 | Commercial | | | | |
| 514 | Student Allowance | 24,438 | 30,266 | | 34,000 |
| 515 | Payments in Lieu of Transportation - Subsistence | | | | |
| 516 | Payments of Mileage in Lieu of Bus (Dead Miles) | | | | |
| 521 | Property Insurance | 8,100 | 7,900 | | 8,000 |
| 522 | Liability Insurance | 18,659 | 16,411 | | 22,000 |
| 530 | Communications (Telephone and Other) | 1,607 | 1,374 | | 2,000 |
| 580 | Travel / Per Diem | 65,967 | 55,776 | | 65,000 |
| 591 | Services Purchased From Another District Within the State | | | | |
| 592 | Services Purchased From Another District Outside the State | | | | |
| | Total Other Purchased Services (500) | 118,771 | 111,727 | - | 131,000 |
| 624 | Motor Fuel | 353,133 | 409,332 | | 400,000 |
| 625 | Natural Gas | 7,392 | 6,091 | | 10,000 |
| 626 | Electricity | 10,995 | 12,883 | | 12,000 |
| 600 | Other Supplies | 158,767 | 198,364 | | 165,000 |
| | Total Supplies (600) | 530,287 | 626,670 | - | 587,000 |
| 730 | Equipment | 37 | 388 | | 1,000 |
| 732 | School Buses | | | | |
| | Total Property (700) | 37 | 388 | - | 1,000 |
| 890 | Miscellaneous Expenditures | 1,393 | 2,005 | | 2,500 |
| 891 | Training | 5,120 | 4,884 | | 7,500 |
| | Total Other Objects (800) | 6,513 | 6,889 | - | 10,000 |
| TOTAL STUDENT TRANSPORTATION (2700) | | 2,250,660 | 2,326,027 | - | 2,642,056 |
| 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) | | 15,308,716 | 15,385,257 | - | 16,708,629 |
| 5200 DEBT SERVICE (TAX ANTICIPATION NOTES) | | | | | |
| 830 | Interest | | | | |
| TOTAL EXPENDITURES, 10 GENERAL FUND | | 49,673,100 | 50,455,206 | - | 51,614,289 |

OTHER FINANCING

| | | | | | |
|---|--|----------|------------------|----------|----------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | | |
| 5200 | Transfers In from Other Funds | | 500,000 | | |
| 5210 | Transfers Out to Other Funds | | | | |
| 5300 | Proceeds From Sale of Capital Assets | | | | |
| 5400 | Loan Proceeds | | | | |
| 5500 | Capital Lease Proceeds | | | | |
| 5900 | Other Financing Sources (Uses) (Add Explanation) | | 1,086,317 | | 805,000 |
| 6000 OTHER ITEMS | | | | | |
| 6100 | Capital Contributions | | | | |
| 6300 | Special Items | | | | |
| 6400 | Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | - | 1,586,317 | - | 805,000 |

ANNUAL FINANCIAL REPORT

| 13 Iron 10 GENERAL FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
| SUMMARY - 10 GENERAL FUND | | | | |
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 10,987,921 | 11,239,152 | - | 11,578,251 |
| 3000 Total State | 32,290,697 | 32,585,812 | - | 34,177,870 |
| 4000 Total Federal | 7,469,268 | 4,743,456 | - | 4,300,000 |
| TOTAL REVENUES | 50,747,886 | 48,568,420 | - | 50,056,121 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 30,968,499 | 30,963,224 | - | 31,159,710 |
| 200 Employee Benefits | 13,818,527 | 14,228,399 | - | 14,885,079 |
| 300 Purchased Professional and Technical Services | 367,740 | 528,108 | - | 725,000 |
| 400 Purchased Property Services | 389,658 | 366,558 | - | 436,000 |
| 500 Other Purchased Services | 574,404 | 594,269 | - | 689,000 |
| 600 Supplies | 3,143,069 | 3,299,125 | - | 3,323,500 |
| 700 Property | 402,902 | 466,136 | - | 386,000 |
| 800 Other Objects | 8,301 | 9,387 | - | 10,000 |
| TOTAL EXPENDITURES | 49,673,100 | 50,455,206 | - | 51,614,289 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 1,074,786 | (1,886,786) | - | (1,558,168) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | 1,586,317 | - | 805,000 |
| NET CHANGE IN FUND BALANCE | 1,074,786 | (300,469) | - | (753,168) |
| FUND BALANCE - BEGINNING (From Prior Year) | 16,061,718 | 17,136,504 | | 16,836,035 |
| Adjustments to Beginning Fund Balance (Attach Detail) | | | | |
| FUND BALANCE - ENDING | 17,136,504 | 16,836,035 | - | 16,082,867 |

| |
|---|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
| |
| |
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| |

| 13 Iron 21 STUDENT ACTIVITY FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

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 | 4,171 | 10,082 | | 7,500 |
| 1740 Student Fees | 996,492 | 1,026,323 | | 1,025,000 |
| 1750 School Vending | 41,546 | 36,370 | | 40,000 |
| 1800 Community Services Activities | | | | |
| 1900 Other Revenues From Local Sources | 1,426,924 | 700,275 | | 700,000 |
| 1940 Textbooks (Sales and Rentals) | | | | |
| TOTAL REVENUES FROM, LOCAL SOURCES | 2,469,133 | 1,773,050 | - | 1,772,500 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3851 Teacher Materials & Supplies | | | | |
| 3520 School Trust Land | | | | |
| 3405 Social Security and Retirement | | | | |
| 3900 Revenues from Other State Agencies | | | | |
| TOTAL REVENUES FROM STATE SOURCES | - | - | - | - |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4900 Other Revenues From Federal Sources | | | | |
| TOTAL REVENUES FROM FEDERAL SOURCES | - | - | - | - |
| TOTAL REVENUES, 21 STUDENT ACTIVITY FUND | 2,469,133 | 1,773,050 | - | 1,772,500 |

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 | 1,301,151 | 636,298 | | 640,000 |
| 400 Purchased Property Services | 3,516 | 6,592 | | 7,000 |
| 500 Other Purchased Services | 257,849 | 294,681 | | 300,000 |
| 600 Supplies | 790,106 | 798,439 | | 800,000 |
| 700 Property | 50,276 | 35,821 | | 40,000 |
| 800 Other Objects | 2,242 | 2,396 | | 2,500 |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 2,242 | 2,396 | - | 2,500 |
| TOTAL OTHER SERVICES (1000) | 2,405,140 | 1,774,227 | - | 1,789,500 |
| 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 | | | | |
| 400 Purchased Property Services | | | | |
| 500 Other Purchased Services | | | | |
| 600 Supplies | | | | |
| 700 Property | | | | |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL SUPPORT SERVICES (2000) | - | - | - | - |
| 3300 COMMUNITY SERVICES | | | | |
| 100 Salaries | | | | |
| 210 Retirement | | | | |
| 220 Social Security | | | | |

| 13 Iron 21 STUDENT ACTIVITY FUND | | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|---|---|-------------------|----------------------------|-------------------|-------------------------------|
| 240 | Insurance (Health/Dental/Life) | | | | |
| 200 | Other Benefits | | | | |
| | Total Benefits (200) | - | - | - | - |
| 300 | Purchased Professional and Technical Services | | | | |
| 400 | Purchased Property Services | | | | |
| 500 | Other Purchased Services | | | | |
| 600 | Supplies | | | | |
| 700 | Property | | | | |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| | Total Other Objects (800) | - | - | - | - |
| TOTAL COMMUNITY SERVICES (3300) | | - | - | - | - |
| TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND | | 2,405,140 | 1,774,227 | - | 1,789,500 |

OTHER FINANCING

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

SUMMARY - 21 STUDENT ACTIVITY FUND

| | | | | | |
|--|---|------------------|------------------|----------|------------------|
| REVENUES BY SOURCE | | | | | |
| 1000 | Total Local | 2,469,133 | 1,773,050 | - | 1,772,500 |
| 3000 | Total State | - | - | - | - |
| 4000 | Total Federal | - | - | - | - |
| TOTAL REVENUES | | 2,469,133 | 1,773,050 | - | 1,772,500 |
| EXPENDITURES BY OBJECT | | | | | |
| 100 | Salaries | - | - | - | - |
| 200 | Employee Benefits | - | - | - | - |
| 300 | Purchased Professional and Technical Services | 1,301,151 | 636,298 | - | 640,000 |
| 400 | Purchased Property Services | 3,516 | 6,592 | - | 7,000 |
| 500 | Other Purchased Services | 257,849 | 294,681 | - | 300,000 |
| 600 | Supplies | 790,106 | 798,439 | - | 800,000 |
| 700 | Property | 50,276 | 35,821 | - | 40,000 |
| 800 | Other Objects | 2,242 | 2,396 | - | 2,500 |
| TOTAL EXPENDITURES | | 2,405,140 | 1,774,227 | - | 1,789,500 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | | 63,993 | (1,177) | - | (17,000) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | - | - | - | - |
| NET CHANGE IN FUND BALANCE | | 63,993 | (1,177) | - | (17,000) |
| FUND BALANCE - BEGINNING (From Prior Year) | | 581,911 | 645,904 | | 644,727 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | | |
| FUND BALANCE - ENDING | | 645,904 | 644,727 | - | 627,727 |

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

| | | |
|--|------------------|---|
| TOTAL FUND BALANCES | 1,015,289 | - |
| TOTAL LIABILITIES AND FUND BALANCES | 1,148,315 | - |

| | | | | |
|--|---------------------------|-------------------------------------|---------------------------|--|
| 13 Iron 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|---------------------------|-------------------------------------|---------------------------|--|

REVENUES

| | | | | | |
|--|---|------------------|------------------|----------|------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | | |
| 1100 | Property Taxes | 744,563 | 777,539 | - | - |
| 1200 | Local Governmental Units Other Than LEAs | 14,349 | | | 10,000 |
| 1310 | Tuition from Pupils or Parents | 54,700 | 44,305 | | 50,000 |
| 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 | 84,540 | 59,093 | | - |
| 1900 | Other Revenues From Local Sources | | | | - |
| 1940 | Textbooks (Sales and Rentals) | | | | |
| TOTAL REVENUES FROM, LOCAL SOURCES | | 898,152 | 880,937 | - | 60,000 |
| 3000 REVENUES FROM STATE SOURCES | | | | | |
| 3115 | Preschool-Handicapped | 777,125 | 784,191 | | 754,599 |
| 3209 | Adult Education | 127,021 | 128,056 | | 75,212 |
| 3210 | Adult Basic Skills | | | | |
| 3405 | Social Security and Retirement | 87,891 | | | 100,000 |
| 3900 | Revenues from Other State Agencies | 145,308 | 122,858 | | |
| TOTAL REVENUES FROM STATE SOURCES | | 1,137,345 | 1,035,105 | - | 929,811 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | | |
| 4522 | Special Ed - Preschool | 58,313 | 58,221 | | 58,221 |
| 4580 | Adult Education | 24,068 | 5,564 | | 45,000 |
| 4900 | Other Revenues From Federal Sources | 192,068 | 42,797 | | 30,000 |
| TOTAL REVENUES FROM FEDERAL SOURCES | | 274,449 | 106,582 | - | 133,221 |
| TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND | | 2,309,946 | 2,022,624 | - | 1,123,032 |

EXPENDITURES

| | | | | | |
|--|---|------------------|------------------|----------|------------------|
| 3000 OPERATION OF NONINSTRUCTIONAL SERVICES | | | | | |
| 3200 OTHER SERVICES | | | | | |
| 100 | Salaries | 1,382,554 | 1,363,957 | | 846,982 |
| 210 | Retirement | 171,675 | 178,300 | | 115,853 |
| 220 | Social Security | 105,046 | 103,642 | | 64,481 |
| 240 | Insurance (Health/Dental/Life) | 147,148 | 149,369 | | 111,302 |
| 200 | Other Benefits | 14,944 | 18,227 | | 6,360 |
| Total Benefits (200) | | 438,813 | 449,538 | - | 297,996 |
| 300 | Purchased Professional and Technical Services | 78,203 | 147,527 | | 65,000 |
| 400 | Purchased Property Services | 2,313 | 4,084 | | 2,500 |
| 500 | Other Purchased Services | 9,483 | 9,162 | | 20,000 |
| 600 | Supplies | 116,479 | 175,916 | | 132,500 |
| 700 | Property | 12,611 | 4,489 | | 20,000 |
| 800 | Other Objects | | | | |
| 810 | Dues and Fees | | | | |
| Total Other Objects (800) | | - | - | - | - |
| TOTAL OTHER SERVICES (3200) | | 2,040,456 | 2,154,673 | - | 1,384,978 |
| 3300 COMMUNITY SERVICES | | | | | |
| 100 | Salaries | 67,185 | 34,483 | | - |
| 210 | Retirement | 5,795 | 5,766 | | - |
| 220 | Social Security | 5,013 | 2,504 | | - |
| 240 | Insurance (Health/Dental/Life) | 183 | 76 | | - |
| 200 | Other Benefits | | | | - |
| Total Benefits (200) | | 10,991 | 8,346 | - | - |
| 300 | Purchased Professional and Technical Services | | | | - |
| 400 | Purchased Property Services | 1,285 | | | - |
| 500 | Other Purchased Services | 9,387 | 8,562 | | - |
| 600 | Supplies | 19,717 | 5,552 | | - |

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| 13 Iron 23 NON K-12 PROGRAMS FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
| 700 Property | 64 | | | - |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | - | - | - | - |
| TOTAL COMMUNITY SERVICES (3300) | 108,629 | 56,943 | - | - |
| TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND | 2,149,085 | 2,211,616 | - | 1,384,978 |

OTHER FINANCING

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

SUMMARY - 23 NON K-12 PROGRAMS FUND

| | | | | |
|--|------------------|------------------|---|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 898,152 | 880,937 | - | 60,000 |
| 3000 Total State | 1,137,345 | 1,035,105 | - | 929,811 |
| 4000 Total Federal | 274,449 | 106,582 | - | 133,221 |
| TOTAL REVENUES | 2,309,946 | 2,022,624 | - | 1,123,032 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 1,449,739 | 1,398,440 | - | 846,982 |
| 200 Employee Benefits | 449,804 | 457,884 | - | 297,996 |
| 300 Purchased Professional and Technical Services | 78,203 | 147,527 | - | 65,000 |
| 400 Purchased Property Services | 3,598 | 4,084 | - | 2,500 |
| 500 Other Purchased Services | 18,870 | 17,724 | - | 20,000 |
| 600 Supplies | 136,196 | 181,468 | - | 132,500 |
| 700 Property | 12,675 | 4,489 | - | 20,000 |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENDITURES | 2,149,085 | 2,211,616 | - | 1,384,978 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | 160,861 | (188,992) | - | (261,946) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |
| NET CHANGE IN FUND BALANCE | 160,861 | (188,992) | - | (261,946) |
| FUND BALANCE - BEGINNING (From Prior Year) | 854,428 | 1,015,289 | | 826,297 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | 1,015,289 | 826,297 | - | 564,351 |

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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|-----------------------------|---------------------------|-------------------------------------|---------------------------|--|
| 13 Iron | | | | |
| 31 DEBT SERVICE FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |

REVENUES

| | | | | |
|---|------------------|------------------|----------|-------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 9,131,320 | 9,554,649 | - | 10,501,230 |
| 1500 Earnings on Investments | 24,641 | 35,884 | | |
| 1900 Other Revenues From Local Sources | | | | |
| TOTAL REVENUES FROM LOCAL SOURCES | 9,155,961 | 9,590,533 | - | 10,501,230 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3650 Capital Outlay Foundation | | | | |
| TOTAL REVENUES FROM STATE SOURCES | - | - | - | - |
| TOTAL REVENUES, 31 DEBT SERVICE FUND | 9,155,961 | 9,590,533 | - | 10,501,230 |

EXPENDITURES

| | | | | |
|---|-------------------|-------------------|----------|-------------------|
| 5000 DEBT SERVICE | | | | |
| 830 Interest | 2,440,377 | 2,198,606 | | 1,892,643 |
| 840 Redemption of Principal | 7,580,000 | 8,045,000 | | 8,503,000 |
| 845 Debt Issuance Costs on Refunding | 45,882 | 5,500 | | 20,000 |
| 890 Miscellaneous Expenditures | | | | |
| TOTAL EXPENDITURES, 31 DEBT SERVICE FUND | 10,066,259 | 10,249,106 | 0 | 10,415,643 |

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 | 9,155,961 | 9,590,533 | - | 10,501,230 |
| 3000 Total State | - | - | - | - |
| TOTAL REVENUES | 9,155,961 | 9,590,533 | - | 10,501,230 |
| EXPENDITURES BY OBJECT | | | | |
| 800 Other Objects | 10,066,259 | 10,249,106 | - | 10,415,643 |
| TOTAL EXPENDITURES | 10,066,259 | 10,249,106 | - | 10,415,643 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (910,298) | (658,573) | - | 85,587 |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | - | - | - | - |
| NET CHANGE IN FUND BALANCE | (910,298) | (658,573) | - | 85,587 |
| FUND BALANCE - BEGINNING (From Prior Year) | 3,860,826 | 2,950,528 | | 2,291,955 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | 2,950,528 | 2,291,955 | - | 2,377,542 |

Explanation (5900 and Adjustment to Beginning Fund Balance)

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| 13 Iron 32 CAPITAL PROJECTS FUND | | | |
|--|------------------------------------|------------------------------|------------------------------|
| BALANCE SHEET | | Balances at June 30, 2011 | Balances at June 30, 2012 |
| 8100 ASSETS | | | |
| 8110 | Cash in Banks and On Hand | | |
| 8120 | Investments | 6,312,497 | |
| 8131 | Receivables - Other Local | 595,362 | |
| 8132 | Receivables - Property Taxes | 50,237 | |
| 8133 | Receivables - State | | |
| 8134 | Receivables - Federal | | |
| 8135 | Due From Other Funds | | |
| 8190 | Other Assets | | |
| TOTAL ASSETS | | 6,958,096 | - |
| 9500 LIABILITIES | | | |
| 9505 | Negative Cash Balance | | |
| 9510 | Accounts Payable | 16,450 | |
| 9530 | Accrued Liabilities | | |
| 9540 | Accrued Salaries and Withholdings | 4,966 | |
| 9550 | Due to Other Funds | | |
| 9561 | Deferred Revenues - Other Local | 595,362 | |
| 9562 | Deferred Revenues - Property Taxes | | |
| 9563 | Deferred Revenues - State | | |
| 9564 | Deferred Revenues - Federal | | |
| 9590 | Other Liabilities | | |
| TOTAL LIABILITIES | | 616,778 | - |
| 9800 FUND BALANCES | | | |
| 9871 | Retracted - Capital Outlay | | |
| 9881 | Committed - Contracts | | |
| 9898 | Assigned - Other | 6,341,318 | |
| 9899 | Unassigned | | |
| TOTAL FUND BALANCES | | 6,341,318 | - |
| TOTAL LIABILITIES AND FUND BALANCES | | 6,958,096 | - |

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| 13 Iron 32 CAPITAL PROJECTS FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|
|-------------------------------------|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|---|------------------|------------------|----------|------------------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 1100 Property Taxes | 3,684,144 | 3,844,944 | 0 | 3,642,426 |
| 1500 Earnings on Investments | 31,908 | 32,698 | | 40,000 |
| 1900 Other Revenues From Local Sources | 18,426 | 290,762 | | 30,000 |
| TOTAL REVENUES, LOCAL SOURCES | 3,734,478 | 4,168,404 | 0 | 3,712,426 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3000 Other State Revenues | 35,000 | 21,366 | | |
| 3650 Capital Outlay Foundation | | | | |
| TOTAL REVENUES, STATE SOURCES | 35,000 | 21,366 | 0 | 0 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4000 Revenues from Federal Sources | 0 | | | |
| TOTAL REVENUES, FEDERAL SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, 32 CAPITAL PROJECTS FUND | 3,769,478 | 4,189,770 | 0 | 3,712,426 |

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 | | | | |

ANNUAL FINANCIAL REPORT

| 13 Iron 32 CAPITAL PROJECTS FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|---|---------------------------|-------------------------------------|---------------------------|--|
| TOTAL OTHER SUPPORT (2900) | 0 | 0 | 0 | 0 |
| 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 | 119,175 | 164,081 | | 121,095 |
| 210 Retirement | 20,924 | 30,044 | | 24,534 |
| 220 Social Security | 9,516 | 12,010 | | 9,264 |
| 240 Insurance (Health/Dental/Life) | 40,681 | 42,821 | | 25,798 |
| 200 Other Benefits | | | | |
| Total Benefits (200) | 71,121 | 84,875 | 0 | 59,596 |
| 300 Purchased Professional and Technical Services | 153,663 | 226,129 | | 195,000 |
| 400 Purchased Property Services | 517,176 | 641,429 | | 25,000 |
| 460 Construction and Remodeling | 8,080,543 | 2,271,555 | | 3,125,000 |
| Total Property (400) | 8,597,719 | 2,912,984 | 0 | 3,150,000 |
| 500 Other Purchased Services | 2,455 | 1,883 | | 3,000 |
| 600 Supplies - New Buildings | 252,787 | 176,230 | | 100,000 |
| 641 Textbooks - New Buildings | | | | |
| 644 Library Books-New Libraries | | | | |
| Total Supplies (600) | 252,787 | 176,230 | 0 | 100,000 |
| 710 Land and Improvements | 424,958 | 408,313 | | 310,000 |
| 720 Buildings | | | | |
| 731 Machinery | | | | |
| 732 School Buses | 435,980 | 386,358 | | 355,260 |
| 733 Furniture and Fixtures | 79,434 | 51,656 | | 140,000 |
| 734 Technology Equipment | 182,489 | 337,947 | | 500,000 |
| 735 Non-Bus Vehicles | 120,996 | 20,997 | | 135,000 |
| 739 Other Equipment | 444,345 | 271,217 | | 490,000 |
| Total Property (700) | 1,688,202 | 1,476,488 | 0 | 1,930,260 |
| 800 Other Objects | | | | |
| 830 Interest | | | | |
| 840 Redemption of Principal | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500) | 10,885,122 | 5,042,670 | 0 | 5,558,951 |
| TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND | 10,885,122 | 5,042,670 | 0 | 5,558,951 |

ANNUAL FINANCIAL REPORT

| | | | | |
|---|---------------------------|-------------------------------------|---------------------------|--|
| 13 Iron 32 CAPITAL PROJECTS FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|---|---------------------------|-------------------------------------|---------------------------|--|

OTHER FINANCING

| | | | | |
|---|------------------|----------------|----------|----------------|
| 5000 OTHER FINANCING SOURCES (USES) | | | | |
| 5110 Face Amount of Bonds Issued | 3,000,000 | | | |
| 5120 Premium or Discount on the Issuance of Bonds | | | | |
| 5200 Transfers In from Other Funds | | | | |
| 5201 Transfers Out to Other Funds | | (500,000) | | |
| 5400 Loan Proceeds | | | | |
| 5300 Proceeds From Sale of Capital Assets | 200,962 | 229,891 | | 200,000 |
| 5500 Capital Lease Proceeds | | | | |
| 5900 Other Financing Sources (Uses) (Add Explanation) | | 975,000 | | |
| 6000 OTHER ITEMS | | | | |
| 6100 Capital Contributions | | | | |
| 6300 Special Items | | | | |
| 6400 Extraordinary Items | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 3,200,962 | 704,891 | - | 200,000 |

SUMMARY - 32 CAPITAL PROJECTS FUND

| | | | | |
|--|--------------------|------------------|----------|--------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 3,734,478 | 4,168,404 | - | 3,712,426 |
| 3000 Total State | 35,000 | 21,366 | - | - |
| 4000 Total Federal | - | - | - | - |
| TOTAL REVENUES | 3,769,478 | 4,189,770 | - | 3,712,426 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 119,175 | 164,081 | - | 121,095 |
| 200 Employee Benefits | 71,121 | 84,875 | - | 59,596 |
| 300 Purchased Professional and Technical Services | 153,663 | 226,129 | - | 195,000 |
| 400 Purchased Property Services | 8,597,719 | 2,912,984 | - | 3,150,000 |
| 500 Other Purchased Services | 2,455 | 1,883 | - | 3,000 |
| 600 Supplies | 252,787 | 176,230 | - | 100,000 |
| 700 Property | 1,688,202 | 1,476,488 | - | 1,930,260 |
| 800 Other Objects | - | - | - | - |
| TOTAL EXPENDITURES | 10,885,122 | 5,042,670 | - | 5,558,951 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (7,115,644) | (852,900) | - | (1,846,525) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 3,200,962 | 704,891 | - | 200,000 |
| NET CHANGE IN FUND BALANCE | (3,914,682) | (148,009) | - | (1,646,525) |
| FUND BALANCE - BEGINNING (From Prior Year) | 10,256,000 | 6,341,318 | | 6,193,309 |
| Adjustment to Beginning Fund Balance (Add Explanation) | | | | |
| FUND BALANCE - ENDING | 6,341,318 | 6,193,309 | - | 4,546,784 |

| |
|---|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
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| | | | | |
|---|---|---|---|---|
| TOTAL REVENUES, STATE SOURCES | 0 | 0 | 0 | 0 |
| TOTAL REVENUES, 40 BUILDING RESERVE FUND | 0 | 0 | 0 | 0 |

EXPENDITURES

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

OTHER FINANCING

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

SUMMARY - 40 BUILDING RESERVE FUND

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

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|---|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
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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.

ANNUAL FINANCIAL REPORT

| 13 Iron 49 or 51 FOOD SERVICE FUND | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|---------------------------|-------------------------------------|---------------------------|--|
| 1620 Sales to Adults | 35,060 | 31,652 | | 35,000 |
| 1690 Other Revenues From Local Sources | 105,056 | 16,298 | | 110,000 |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds | | | | |
| TOTAL REVENUES, LOCAL SOURCES | 806,125 | 750,058 | 0 | 845,000 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 Miscellaneous State Revenues | | 1,400 | | |
| 3770 School Lunch | 410,168 | 311,834 | | 405,000 |
| TOTAL REVENUES, STATE SOURCES | 410,168 | 313,234 | 0 | 405,000 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4571 Lunch Reimbursement | 214,345 | 254,577 | | 220,000 |
| 4572 Lunch Reimbursement (Free and Reduced Meals) | 1,211,525 | 1,410,156 | | 1,245,000 |
| 4573 Special Milk Reimbursement | | | | |
| 4574 Breakfast Reimbursement | 337,476 | 386,740 | | 355,000 |
| 4575 Child and Adult Care Food Program | | | | |
| 4578 NET (Nutritional Education and Training Program) | | | | |
| 4579 Other Child Nutrition Program Revenue | | | | |
| 4970 Donated Commodities | 152,057 | 98,967 | | 165,000 |
| TOTAL REVENUES, FEDERAL SOURCES | 1,915,403 | 2,150,440 | 0 | 1,985,000 |
| TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND | 3,131,696 | 3,213,732 | 0 | 3,235,000 |

EXPENSES/EXPENDITURES

| 3100 FOOD SERVICES | | | | |
|---|------------------|------------------|----------|------------------|
| 100 Salaries | 1,101,462 | 1,173,022 | | 1,162,275 |
| 210 Retirement | 150,921 | 161,798 | | 186,515 |
| 220 Social Security | 83,049 | 88,753 | | 89,767 |
| 240 Insurance (Health/Dental/Life) | 187,053 | 185,291 | | 249,743 |
| 200 Other Benefits | 21,206 | 21,206 | | 21,768 |
| Total Benefits (200) | 442,229 | 457,048 | 0 | 547,793 |
| 300 Purchased Professional and Technical Services | 1,937 | 8,142 | | 10,000 |
| 400 Purchased Property Services | 10,903 | 9,328 | | 15,000 |
| 500 Other Purchased Services | 7,723 | 8,914 | | 10,000 |
| 600 Non-Food Supplies | 191,264 | 211,351 | | 220,000 |
| 630 Food | 1,288,971 | 1,518,635 | | 1,550,000 |
| Total Supplies (600) | 1,480,235 | 1,729,986 | 0 | 1,770,000 |
| 700 Property | 87,525 | 109,314 | | 35,000 |
| 780 Depreciation - Enterprise Funds | | | | |
| Total Property (700) | 87,525 | 109,314 | 0 | 35,000 |
| 800 Other Objects | | | | |
| 810 Dues and Fees | | | | |
| Total Other Objects (800) | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND | 3,132,014 | 3,495,754 | 0 | 3,550,068 |

OTHER FINANCING-Governmental Funds

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

SUMMARY - 49 or 51 FOOD SERVICE FUND

| | | | | |
|--|------------------|------------------|----------|------------------|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 806,125 | 750,058 | - | 845,000 |
| 3000 Total State | 410,168 | 313,234 | - | 405,000 |
| 4000 Total Federal | 1,915,403 | 2,150,440 | - | 1,985,000 |
| TOTAL REVENUES | 3,131,696 | 3,213,732 | - | 3,235,000 |
| EXPENSES / EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 1,101,462 | 1,173,022 | - | 1,162,275 |

ANNUAL FINANCIAL REPORT

| 13 Iron 49 or 51 FOOD SERVICE FUND | | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|---|---|---------------------------|-------------------------------------|---------------------------|--|
| 200 | Employee Benefits | 442,229 | 457,048 | - | 547,793 |
| 300 | Purchased Professional and Technical Services | 1,937 | 8,142 | - | 10,000 |
| 400 | Purchased Property Services | 10,903 | 9,328 | - | 15,000 |
| 500 | Other Purchased Services | 7,723 | 8,914 | - | 10,000 |
| 600 | Supplies | 1,480,235 | 1,729,986 | - | 1,770,000 |
| 700 | Property | 87,525 | 109,314 | - | 35,000 |
| 800 | Other Objects | - | - | - | - |
| TOTAL EXPENSES/EXPENDITURES | | 3,132,014 | 3,495,754 | - | 3,550,068 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES | | (318) | (282,022) | - | (315,068) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | | - | - | - | - |
| NET CHANGE IN NET ASSETS / FUND BALANCE | | (318) | (282,022) | - | (315,068) |
| NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year) | | 1,317,529 | 1,317,211 | | 1,035,189 |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation) | | | | | |
| NET ASSETS / FUND BALANCE - ENDING | | 1,317,211 | 1,035,189 | - | 720,121 |

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|---|--|
| Explanation (5900 and Adjustment to Beginning Fund Balance) | |
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ANNUAL FINANCIAL REPORT

| 13 Iron OTHER GOVERNMENTAL AND ENTERPRISE FUNDS BALANCE SHEET | Balances at June 30, 2011 | | Balances at June 30, 2012 | |
|--|--|--|--|--|
| 8100 ASSETS | | | | |
| 8110 Cash in Banks and On Hand | | | | |
| 8120 Investments | | | | |
| 8131 Receivables - Other Local | | | | |
| 8132 Receivables - Property Taxes | | | | |
| 8133 Receivables - State | | | | |
| 8134 Receivables - Federal | | | | |
| 8135 Due from Other Funds | | | | |
| 8140 Inventories | | | | |
| 8150 Prepaid Expenditures / Expenses | | | | |
| 8190 Other Current Assets | | | | |
| 8200 Capital Assets, Net of Accum. Depreciation - Enterprise Funds | | | | |
| 8300 Other Assets - Enterprise Funds | | | | |
| TOTAL ASSETS | - | | - | |
| 9500 LIABILITIES | | | | |
| 9505 Negative Cash Balance | | | | |
| 9510 Accounts Payable | | | | |
| 9530 Accrued Liabilities | | | | |
| 9540 Accrued Salaries and Withholdings | | | | |
| 9550 Due to Other Funds | | | | |
| 9561 Deferred Revenues - Other Local | | | | |
| 9562 Deferred Revenues - Property Taxes | | | | |
| 9563 Deferred Revenues - State | | | | |
| 9564 Deferred Revenues - Federal | | | | |
| 9590 Other Current Liabilities | | | | |
| 9600 Long-term Liabilities - Enterprise Funds | | | | |
| TOTAL LIABILITIES | - | | - | |
| 9800 NET ASSETS / FUND BALANCES | | | | |
| Net Assets of Enterprise Funds: | | | | |
| 9810 Net Assets Invested in Capital Assets, Net of Related Debt | | | | |
| 9820 Restricted Net Assets | | | | |
| 9830 Unrestricted Net Assets | | | | |
| Fund Balances of Governmental Funds: | | | | |
| 9861 nonspendable - Endowments | | | | |
| 9869 Nonspendable - Other | | | | |
| 9875 Restricted - Foundation | | | | |
| 9879 Restricted - Other | | | | |
| 9889 Committed - Other | | | | |
| 9898 Assigned - Other | | | | |
| 9899 Unassigned | | | | |
| TOTAL NET ASSETS / FUND BALANCES | - | | - | |
| TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES | - | | - | |

ANNUAL FINANCIAL REPORT

| 13 Iron OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|-------------------|----------------------------|-------------------|-------------------------------|
|--|-------------------|----------------------------|-------------------|-------------------------------|

REVENUES

| | | | | |
|---|---|----------|----------|----------|
| 1000 REVENUES FROM LOCAL SOURCES | | | | |
| 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 | | | |
| TOTAL REVENUES, LOCAL SOURCES | | 0 | 0 | 0 |
| 3000 REVENUES FROM STATE SOURCES | | | | |
| 3700 | Miscellaneous State Revenues | | | |
| 3900 | Revenues From Other State Agencies | | | |
| TOTAL REVENUES, STATE SOURCES | | 0 | 0 | 0 |
| 4000 REVENUES FROM FEDERAL SOURCES | | | | |
| 4100 | Unrestricted Revenue Direct From Federal | | | |
| 4200 | Unrestricted Revenue Through State | | | |
| 4300 | Restricted Revenue Direct From Federal | | | |
| 4400 | Restricted Revenue Through State | | | |
| TOTAL REVENUES, FEDERAL SOURCES | | 0 | 0 | 0 |
| TOTAL REVENUES, OTHER FUNDS | | 0 | 0 | 0 |

ANNUAL FINANCIAL REPORT

| 13 Iron OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|---------------------------|-------------------------------------|---------------------------|--|
|--|---------------------------|-------------------------------------|---------------------------|--|

EXPENSES/EXPENDITURES

| | | | | |
|---------------------------------------|---|----------|----------|----------|
| 1000 INSTRUCTION | | | | |
| 100 | Salaries | | | |
| 210 | Retirement | | | |
| 220 | Social Security | | | |
| 240 | Insurance (Health/Dental/Life) | | | |
| 200 | Other Benefits | | | |
| | Total Benefits (200) | 0 | 0 | 0 |
| 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 |
| | TOTAL INSTRUCTION (1000) | 0 | 0 | 0 |
| 2000 SUPPORT SERVICES | | | | |
| 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 |
| | TOTAL SUPPORT SERVICES (2000) | 0 | 0 | 0 |
| 3000 NONINSTRUCTIONAL SERVICES | | | | |
| 100 | Salaries | | | |
| 210 | Retirement | | | |
| 220 | Social Security | | | |
| 240 | Insurance (Health/Dental/Life) | | | |
| 200 | Other Benefits | | | |
| | Total Benefits (200) | 0 | 0 | 0 |
| 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 |
| | TOTAL NONINSTRUCTIONAL SERVICES (3000) | 0 | 0 | 0 |
| | TOTAL EXPENDITURES, OTHER FUNDS | 0 | 0 | 0 |

ANNUAL FINANCIAL REPORT

| | | | | |
|--|---------------------------|-------------------------------------|---------------------------|--|
| 13 Iron OTHER GOVERNMENTAL AND ENTERPRISE FUNDS | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|---------------------------|-------------------------------------|---------------------------|--|

OTHER FINANCING-Governmental Funds

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

SUMMARY - OTHER FUNDS

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

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|---|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
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ANNUAL FINANCIAL REPORT

| 13 Iron SUMMARY - ALL FUNDS | ACTUAL FY 2011 | FINAL BUDGET FY 2012 | ACTUAL FY 2012 | ORIGINAL BUDGET FY 2013 |
|--|---------------------------|-------------------------------------|---------------------------|--|
| REVENUES BY SOURCE | | | | |
| 1000 Total Local | 28,051,770 | 28,402,134 | - | 28,469,407 |
| 3000 Total State | 33,873,210 | 33,955,517 | - | 35,512,681 |
| 4000 Total Federal | 9,659,120 | 7,000,478 | - | 6,418,221 |
| TOTAL REVENUES | 71,584,100 | 69,358,129 | - | 70,400,309 |
| EXPENDITURES BY OBJECT | | | | |
| 100 Salaries | 33,638,875 | 33,698,767 | - | 33,290,062 |
| 200 Employee Benefits | 14,781,681 | 15,228,206 | - | 15,790,464 |
| 300 Purchased Professional and Technical Services | 1,902,694 | 1,546,204 | - | 1,635,000 |
| 400 Purchased Property Services | 9,005,394 | 3,299,546 | - | 3,610,500 |
| 500 Other Purchased Services | 861,301 | 917,471 | - | 1,022,000 |
| 600 Supplies | 5,802,393 | 6,185,248 | - | 6,126,000 |
| 700 Property | 2,241,580 | 2,092,248 | - | 2,411,260 |
| 800 Other Objects | 10,076,802 | 10,260,889 | - | 10,428,143 |
| TOTAL EXPENDITURES | 78,310,720 | 73,228,579 | - | 74,313,429 |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | (6,726,620) | (3,870,450) | - | (3,913,120) |
| OTHER FINANCING SOURCES (USES) AND OTHER ITEMS | 3,200,962 | 2,291,208 | - | 1,005,000 |
| NET CHANGE IN FUND BALANCE | (3,525,658) | (1,579,242) | - | (2,908,120) |
| FUND BALANCE - BEGINNING (From Prior Year) | 32,932,412 | 29,406,754 | - | 27,827,512 |
| Adjustments to Beginning Fund Balance | - | - | - | - |
| FUND BALANCE - ENDING | 29,406,754 | 27,827,512 | - | 24,919,392 |

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ANNUAL FINANCIAL REPORT

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| Detail Schedule of Property Tax | FY 2011 | | FY 2012 | | | FY 2013 | |
|---|----------------|-------------------|----------------|-------------------|----------------|----------------|--------------------|
| | TAX RATE | ACTUAL REVENUE | TAX RATE | AMOUNT BUDGETED | ACTUAL REVENUE | TAX RATE | AMOUNT ANTICIPATED |
| 10 GENERAL FUND | | | | | | | |
| Basic Program (53A-17a-135) | .001495 | 4,355,322 | .001591 | 4,304,411 | | .001651 | 4,042,152 |
| Voted Leeway (53A-17a-133) | .000713 | 2,077,159 | .000795 | 2,150,847 | | .000800 | 1,958,644 |
| Board Leeway (thru 2011 – 53A-17a-134) and Board Local Levy (start 2012 – 53A-17a-164) | .000356 | 1,037,125 | .000397 | 1,074,077 | | .000000 | 0 |
| Board Leeway (53A-17a-151) (Reading Program) | .000159 | 463,201 | .000172 | 465,344 | | .000000 | 0 |
| P.L. 81-874 (53A-17a-143) | | | | | | .000000 | 0 |
| Transportation (53A-17a-127) | .000197 | 573,905 | .000220 | 595,213 | | .000000 | 0 |
| Tort Liability (63-30-27) | .000012 | 34,968 | .000013 | 35,162 | | .000000 | 0 |
| 10% of Basic (53A-17a-145) Operating | | | | | | .001108 | 2,712,722 |
| Redemptions - Basic Leeway | | 573,949 | | 648,262 | | | 562,190 |
| Redemptions - Voted Leeway | | 273,730 | | 323,927 | | | 272,412 |
| Redemptions - Board Leeway | | 136,673 | | 161,760 | | | 0 |
| Redemptions - Special Transportation | | 75,630 | | 89,641 | | | 0 |
| Redemptions - Tort Liability | | 4,608 | | 5,295 | | | 0 |
| Redemptions - Board Levy | | | | | | | 0 |
| Redemptions - Reading Levy | | 61,041 | | 70,082 | | | 0 |
| Redemptions - 10% of Basic | | | | | | | 377,291 |
| Vehicle Fees in Lieu of Tax (59-2-405) - Basic | | 321,225 | | 289,204 | | | 349,238 |
| Vehicle Fees in Lieu of Tax Board Leeway | | 76,493 | | 72,164 | | | 0 |
| Vehicle Fees in Lieu of Tax - Voted Leeway | | 153,200 | | 144,511 | | | 169,225 |
| Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans. | | 42,328 | | 39,991 | | | 0 |
| Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab. | | 2,579 | | 2,362 | | | 0 |
| Vehicle Fees in Lieu of Tax - Reading | | 34,163 | | 31,265 | | | 0 |
| Vehicle Fees in Lieu of Tax - 10% of Basic | | | | | | | 234,377 |
| Judgment Recovery (59-2-1328) | | | | | | | 0 |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL GENERAL FUND NO. 10 | .002932 | 10,297,299 | .003188 | 10,503,518 | 0 | .003559 | 10,678,251 |
| 23 NON K-12 PROGRAMS FUND | | | | | | | |
| Recreation (11-2-7) | .000212 | 617,620 | .000236 | 638,483 | | .000000 | 0 |
| Vehicle Fees in Lieu of Tax (59-2-405) | | 45,552 | | 42,898 | | | 0 |
| Tax Sales and Redemptions & Other | xxx | 81,391 | xxx | 96,158 | | xxx | 0 |
| Judgment Recovery (59-2-1328) | | | | | | | 0 |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL NON K-12 FUND NO. 23 | .000212 | 744,563 | .000236 | 777,539 | 0 | .000000 | 0 |
| 31 DEBT SERVICE FUND | | | | | | | |
| Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103) | .002600 | 7,574,491 | .002900 | 7,845,880 | | .003500 | 8,569,068 |
| Vehicle Fees in Lieu of Tax (59-2-405) | | 558,654 | | 527,148 | | | 740,360 |
| Tax Sales and Redemptions & Other | xxx | 998,175 | xxx | 1,181,621 | | xxx | 1,191,802 |
| Judgment Recovery (59-2-1328) | | | | | | | 0 |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL DEBT SERVICE FUND NO. 31 | .002600 | 9,131,320 | .002900 | 9,554,649 | 0 | .003500 | 10,501,230 |
| 32 CAPITAL PROJECTS FUND | | | | | | | |
| Capital Outlay Foundation (thru 2011 – 53A-21-101 thru 105) and Capital Local Levy (start 2012 – 53A-17a-164) | .001049 | 3,056,022 | .001167 | 3,157,311 | | .001214 | 2,972,242 |
| 10% of Basic (53A-17a-145) Capital | | | | | | | 0 |
| Voted Capital (53A-16-110) | | | | | | | 0 |
| Vehicle Fees in Lieu of Tax (59-2-405) Cap Found | | 225,396 | | 212,132 | | | 256,799 |
| Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic | | | | | | | 0 |
| Tax Sales and Redemptions Cap Foundation | xxx | 402,726 | xxx | 475,501 | | xxx | 413,385 |
| Tax Sales and Redemptions 10% of Basic | | | | | | | 0 |
| Judgment Recovery (59-2-1328) | | | | | | | 0 |
| Tax Refunds | xxx | | xxx | | | xxx | |
| TOTAL CAPITAL PROJECTS FUND NO. 32 | .001049 | 3,684,144 | .001167 | 3,844,944 | 0 | .001214 | 3,642,426 |
| TOTAL OF ALL FUNDS | | | | | | | |
| TOTALS - ALL FUNDS | .006793 | 23,857,326 | .007491 | 24,680,650 | 0 | .008273 | 24,821,907 |