



# ANNUAL FINANCIAL REPORT

53A-3-303

## Utah School Districts For Fiscal Year Ending June 30, 2002

BUDGET 53A-19-101

8/13/2002

Date of Hearing

8/13/2002

Date of Adoption

ACTUAL 53A-3-404

This report contains encumbrances.

**EMERY 09**

District

Ross C. Huntington

Prepared by:

Date

[ross\\_huntington@m.sesc.k12.ut.us](mailto:ross_huntington@m.sesc.k12.ut.us)

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)

by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

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

1. School Finance & Statistics  
Cathy Dudley  
[cdudley@usoe.k12.ut.us](mailto:cdudley@usoe.k12.ut.us)
2. Utah State Auditor  
c/o Kent Godfrey  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

Date Received @ USOE:

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**GOVERNMENTAL**

BALANCE SHEET JUNE 30, 2002		MAINT & OPER FUND 10	NON K-12 FUND 23	DEBT SERVICE FUND 31	CAPITAL PROJ FUND 32	BLDG RESERVE FUND 40	FOOD SERVICE FUND 49
<b>ASSETS</b>							
8110	Cash in Banks and On Hand	3,288,140	177,104	192,559	3,175,594		105,938
8120	Investments						
	<b>Accounts Receivable</b>						
8131	Local	50,656	1,899	9,113	11,038		
8133	State	47,803	8,445				25,559
8134	Federal	454,549	16,757				
8135	Due from Other Funds						
8140	Inventories				34,825		56,563
8150	Prepaid Expenditures						
8190	Other Current Assets						
	<b>Fixed Assets</b>						
8210	Land						
8220	Buildings						
8250	Equipment						
8260	Accumulated Depreciation						
8290	Other Fixed Assets						
8420	Debt Service Provision						
8430	Other Debits						
	<b>TOTAL ASSETS</b>	3,841,148	204,205	201,672	3,221,457	0	188,060
<b>LIABILITIES</b>							
	<b>Current Liabilities</b>						
9505	Negative Cash Balance						
9510	Accounts Payable	531,417	1,825		20,093		
9530	Accrued Liabilities	451,235					
9540	Accrued Salaries and Withholdings	813,679	40,469		6,194		34,741
9550	Due to Other Funds						
9560	Deferred Revenue						11,940
9590	Other Current Liabilities						
	<b>Long-Term Liabilities</b>						
9610	Bonds Payable						
9620	Notes Payable						
9630	Lease Obligations						
	<b>TOTAL LIABILITIES</b>	1,796,331	42,294	0	26,287	0	46,681
<b>FUND EQUITY</b>							
9810	Contributed Capital						
9820	Investment in Gen Fixed Assets						
9830	Retained Earnings						
	<b>Reserved Fund Balances</b>						
9841	Reserved for Encumbrances	0	0		0		0
9842	Reserved for Inventories	0			0		69,459
9843	Undistributed Reserve	0	0	0	0		0
9844	Reserved for Commitments	256,668	0		0	0	0
	<b>Unreserved Fund Balances</b>						
9851	Designated Fund Balance	0	0	0	0	0	0
9859	Unreserved Fund Balance	1,788,149	161,911	201,672	3,195,170		71,920
	<b>TOTAL FUND EQUITY</b>	2,044,817	161,911	201,672	3,195,170	0	141,379
	<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	3,841,148	204,205	201,672	3,221,457	0	188,060

**ANNUAL FINANCIAL REPORT**

EMERY 09 BALANCE SHEET JUNE 30, 2002	PROPRIETARY		FIDUCIARY	FIXED ASSETS	LONG-TERM DEBT
	FOOD SERVICE FUND 51	ENTERPRISE FUND 52	EXPENDABLE TRUST FUND 71	FUND 80	FUND 90
<b>ASSETS</b>					
8110 Cash in Banks and On Hand					
8120 Investments					
<b>Accounts Receivable</b>					
8131 Local					
8133 State					
8134 Federal					
8135 Due from Other Funds					
8140 Inventories					
8150 Prepaid Expenditures					
8190 Other Current Assets					
<b>Fixed Assets</b>					
8210 Land					
8220 Buildings					
8250 Equipment					
8260 Accumulated Depreciation					
8290 Other Fixed Assets					
8420 Debt Service Provision					
8430 Other Debits					
<b>TOTAL ASSETS</b>	0	0	0	0	0
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
9505 Negative Cash Balance					
9510 Accounts Payable					
9530 Accrued Liabilities					
9540 Accrued Salaries and Withholdings					
9550 Due to Other Funds					
9560 Deferred Revenue					
9590 Other Current Liabilities					
<b>Long-Term Liabilities</b>					
9610 Bonds Payable					
9620 Notes Payable					
9630 Lease Obligations					
<b>TOTAL LIABILITIES</b>	0	0	0		0
<b>FUND EQUITY</b>					
9810 Contributed Capital					
9820 Investment in Gen Fixed Assets					
9830 Retained Earnings	0	0			
<b>Reserved Fund Balances</b>					
9841 Reserved for Encumbrances	0	0	0		
9842 Reserved for Inventories	0	0	0		
9843 Undistributed Reserve	0				
9844 Reserved for Commitments	0				
<b>Unreserved Fund Balances</b>					
9851 Designated Fund Balance	0	0	0		
9859 Unreserved Fund Balance			0		
<b>TOTAL FUND EQUITY</b>	0	0	0	0	
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	0	0	0	0	0

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
10 Maintenance and Operation Fund A Governmental Fund Type		
Total Revenues	15,368,750	15,398,644
Total Expenditures	15,533,066	15,114,482
Revenues over (under) Expenditures	(164,316)	284,162
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	0
b. (Inc.) Dec. in Reserved for Inventories	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	(256,668)
e. (Inc.) Dec. in Designated Fund Balance	164,316	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	1,760,655	1,760,655
Unreserved Fund Balance, June 30	1,760,655	1,788,149

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
23 Non K-12 Programs Fund A Governmental Fund Type		
Total Revenues	802,567	798,784
Total Expenditures	820,392	730,978
Revenues over (under) Expenditures	(17,825)	67,806
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	0
b. (Inc.) Dec. in Reserved for Inventories		
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	17,825	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	94,105	94,105
Unreserved Fund Balance, June 30	94,105	161,911

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
31 Debt Service Fund A Governmental Fund Type		
Total Revenues	2,380,438	2,383,127
Total Expenditures	2,276,438	2,276,951
Revenues over (under) Expenditures	104,000	106,176
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		
b. (Inc.) Dec. in Reserved for Inventories		
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments		
e. (Inc.) Dec. in Designated Fund Balance	(104,000)	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	95,496	95,496
Unreserved Fund Balance, June 30	95,496	201,672

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
32 Capital Projects Fund A Governmental Fund Type		
Total Revenues	2,908,920	2,903,557
Total Expenditures	3,445,344	3,253,328
Revenues over (under) Expenditures	(536,424)	(349,771)
<u>Other Sources and Uses:</u>		
a. Sale of Bonds	1,526,424	1,523,008
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets	10,000	9,771
e. School Building Revolving Acct.	0	0
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	0
b. (Inc.) Dec. in Reserved for Inventories	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	(1,000,000)	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	2,012,162	2,012,162
Unreserved Fund Balance, June 30	2,012,162	3,195,170

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
40 Building Reserve Fund A Governmental Fund Type		
Total Revenues	0	0
Total Expenditures	0	0
Revenues over (under) Expenditures	0	0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		
b. (Inc.) Dec. in Reserved for Inventories		
c. (Inc.) Dec. in Undistributed Reserve		
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unreserved Fund Balance		
Unreserved Fund Balance, July 1	0	0
Unreserved Fund Balance, June 30	0	0



# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
49 Food Service Fund A Governmental Fund Type		
Total Revenues	805,510	799,087
Total Expenditures	805,510	782,947
Revenues over (under) Expenditures	0	16,140
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances	0	0
b. (Inc.) Dec. in Reserved for Inventories	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	55,780	55,780
Unreserved Fund Balance, June 30	55,780	71,920

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
51 Food Service Fund A Proprietary Fund Type*		
Total Revenues		0
Total Expenditures		0
Revenues over (under) Expenditures		0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In		0
c. Interfund Transfers (Out)		0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		0
b. (Inc.) Dec. in Reserved for Inventories		0
c. (Inc.) Dec. in Undistributed Reserve		0
d. (Inc.) Dec. in Reserved for Commitments		0
e. (Inc.) Dec. in Designated Fund Balance		0
f. (Inc.) Dec. in Unreserved Fund Balance		0
Unreserved Fund Balance, July 1		0
Unreserved Fund Balance, June 30		0

\*Enterprise fund accounting is recommended, but the school food services fund may be treated as a special revenue fund.

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	<b>ENDING BUDGET REV / EXP FY 2002</b>	<b>ACTUAL REV / EXP FY 2002</b>
52 Enterprise Fund A Proprietary Fund Type		
Total Revenues		0
Total Expenditures		0
Revenues over (under) Expenditures		0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In		0
c. Interfund Transfers (Out)		0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		0
b. (Inc.) Dec. in Reserved for Inventories		0
c. (Inc.) Dec. in Undistributed Reserve		
d. (Inc.) Dec. in Reserved for Commitments		
e. (Inc.) Dec. in Designated Fund Balance		0
f. (Inc.) Dec. in Unreserved Fund Balance		
Unreserved Fund Balance, July 1		0
Unreserved Fund Balance, June 30		0

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2002		
<b>EMERY 09</b>	ENDING BUDGET REV / EXP FY 2002	ACTUAL REV / EXP FY 2002
71 Expendable Trust Funds A Fiduciary Fund Type		
Total Revenues		0
Total Expenditures		0
Revenues over (under) Expenditures		0
<u>Other Sources and Uses:</u>		
a. Sale of Bonds		
b. Interfund Transfers In		0
c. Interfund Transfers (Out)		0
d. Sale of Fixed Assets		
e. School Building Revolving Acct.		
f. Misc. Other Financing Sources		0
<u>Changes in Reserved/Unreserved Fund Balances:</u>		
a. (Inc.) Dec. in Reserved for Encumbrances		0
b. (Inc.) Dec. in Reserved for Inventories		0
c. (Inc.) Dec. in Undistributed Reserve		
d. (Inc.) Dec. in Reserved for Commitments		
e. (Inc.) Dec. in Designated Fund Balance		0
f. (Inc.) Dec. in Unreserved Fund Balance		0
Unreserved Fund Balance, July 1		0
Unreserved Fund Balance, June 30		0

# ANNUAL FINANCIAL REPORT

<b>EMERY 09</b>	<b>ENDING BUDGET REVENUES FY 2002</b>	<b>ACTUAL REVENUES FY 2002</b>
<b>SCHEDULES A &amp; B--BASIC SCHOOL PROGRAM</b>		

**SCHEDULE A - Regular Basic Program (Minimum School Program, WPU's only)**

3010 Regular School Program K-12	6,415,917	6,436,278
3015 Necessarily Existent Small Schools	723,475	723,475
3020 Professional Staff Costs	621,355	621,355
3025 Administrative Costs	101,568	101,568
<b>TOTAL REGULAR BASIC SCHOOL PROGRAM</b>	<b>7,862,315</b>	<b>7,882,676</b>
Local Funds	3,414,475	3,414,813
State Funds	4,447,840	4,467,863

**SCHEDULE B - Restricted Basic Program (Minimum School Program, WPU's only)**

3105 Special Education -- Add-On	566,411	566,411
3110 Special Education -- Self-Contained	118,898	118,898
3115 Special Education -- Pre-School	0	0
3120 Ext. Yr. Prog./Severely Disabled	5,645	5,645
3125 Special Education -- State Programs	40,658	40,658
3155 Applied Technology -- Add-On	399,207	410,947
3160 Applied Technology -- District Set-Aside	15,497	15,497
3230 Class Size Reduction (State funds)	335,137	335,137
<b>TOTAL RESTRICTED BASIC PROGRAM</b>	<b>1,481,453</b>	<b>1,493,193</b>
Local Funds	0	
State Funds	1,481,453	1,493,193

TOTAL LOCAL FUNDS	3,414,475	3,414,813
TOTAL STATE FUNDS	5,929,293	5,961,056
<b>TOTAL BASIC SCHOOL PROGRAM WPU'S</b>	<b>9,343,768</b>	<b>9,375,869</b>

ANNUAL FINANCIAL REPORT

EMERY 09

REVENUES

ENDING BUDGET REVENUES FY 2002	ACTUAL REVENUES FY 2002
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10 MAINTENANCE AND OPERATION FUND

1000 REVENUES FROM LOCAL SOURCES			
1100	Property Taxes	3,414,475	3,414,813
1120	Transportation	192,548	192,506
1122	Tort Liability	28,053	28,047
1134	Judgement Recovery	726,706	717,392
1150	Non-Property Taxes	0	
1154	Fee-In-Lieu of Taxes	237,457	241,328
1190	Other Taxes	46,000	45,801
1199	Penalties on Taxes	3,500	3,750
1200	Local Governmental Units Other Than LEAs	0	
1310	Tuition From Pupils or Parents	0	
1400	Transportation Fees	10,000	8,876
1410	Transp. Fees From Pupils or Parents	0	
1500	Earnings on Investments	159,072	158,595
1700	Student Activities	0	
1900	Other Revenues From Local Sources	95,095	102,421
1940	Textbooks (Sales & Rentals)	18,000	18,450
1999	Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES		4,930,906	4,931,979
3000 REVENUES FROM STATE SOURCES			
3005	Regular Basic Program	4,447,840	4,467,863
3200	Restricted Basic Program	1,481,453	1,493,193
<b>Special Populations</b>			
3211	Accelerated Learning -- Gifted and Talented	11,863	11,863
3212	Accelerated Learning -- Advanced Placement	6,894	6,894
3213	Accelerated Learning -- Concurrent Enrollment	70,356	70,356
3215	At-Risk -- Regular Program	40,488	40,488
3216	At-Risk -- Pregnancy Prevention	10,970	10,970
3218	At-Risk -- Homeless & Minority	2,546	2,546
3219	At-Risk -- MESA	0	
3220	At-Risk -- Gang Prevention	0	
3221	At-Risk -- Youth-in-Custody	0	
<b>3270 Interventions for Student Success Block</b>			
3463	Families, Agencies, Communities Together	16,085	15,570
3464	Alternative Language	10,603	10,678
3466	Highly Impacted Schools	0	
<b>Professional Development Block Grant</b>		375,697	375,697
3225	Career Ladders	0	
<b>3255 Quality Teaching Block Grant</b>			
3475	Professional Development -- Development Days	63,330	63,330
<b>3260 Local Discretionary Block Grant</b>		317,749	317,749
3355	Local Programs	0	
3425	Incentives for Excellence	0	
3455	Reading Initiative	0	
3460	Educational Technology Initiative Maintenance	0	
3461	Truancy Intervention	0	
3465	Character Education	0	
3468	School Nurse Program	0	
3473	Alternative Middle Schools	0	
3500	Experimental/Developmental	0	
3405	Social Security and Retirement	1,351,055	1,356,442

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REVENUES

	ENDING BUDGET REVENUES FY 2002	ACTUAL REVENUES FY 2002
3415 Pupil Transportation To/From School	632,951	632,951
3421 Contingency Fund - Discretionary	0	
3422 Contingency Fund - USU Lab School	0	
3423 Contingency Fund - OOS Tuition	0	
3445 Inservice Education	21,219	21,219
3462 Centennial Schools (Strategic Planning)		
3469 Youth in Custody	0	
3471 Guarantee on Transportation Levy	0	
3477 Math/Science -- Beginning Teacher Recruitment	0	
3508 Block Grant Hold Harmless	75,607	75,607
3520 School Land Trust Program	45,095	45,095
3521 Electronic High School		
3555 Voted Leeway	0	
3560 Board Leeway	0	
3700 Other Revenues From State Sources (Non-MSP)	0	
3710 Driver Education (Behind-the-Wheel)	35,100	26,780
3800 Supplementals / Other Bills	495,122	495,125
3900 Revenues From Other State Agencies	5,192	5,197
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>9,517,215</b>	<b>9,545,613</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4101 Impacted Area Aid. PL 874	26,332	26,331
4190 Other Unrestrict. Grants-in-Aid Federal Direct	0	
4200 Unrestricted Grants-in-Aid Through State	0	
4300 Restricted Grants-in-Aid Federal Direct	0	
4501 Improving America's Schools Act	226,844	226,844
4520 Programs for the Disabled	387,678	387,678
4530 Applied Technology Education	47,803	47,803
4600 Other Restricted Grants-in-Aid, Fed. thru St.	217,161	217,659
4810 Federal Forest Service	9,700	9,626
4900 Other Revenues From Federal Sources	5,111	5,111
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>920,629</b>	<b>921,052</b>
<b>1000 PAYMENTS FROM OTHER DISTRICTS</b>		
1320 Tuition from Other LEAs Within the State	0	
1330 Tuition From Other LEAs Outside the State	0	
1420 Trans. Fees From Other LEAs Within the State	0	
1430 Trans. Fees From Other LEAs Outside the State	0	
<b>TOTAL PAYMENTS FROM OTHER DISTRICTS</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 10 MAINTENANCE &amp; OPERATION FUND</b>	<b>15,368,750</b>	<b>15,398,644</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balance	0	
5150 Dec in Reserved for Inventories Fund Balance	0	
5200 Interfund Transfers	0	
5200 Interfund Transfers - M & O from 10%	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	(256,668)
5700 Decrease in Designated Fund Balance	164,316	
5701 Decrease in Designated Fund Balance (Spec. Tran.)	0	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>164,316</b>	<b>(256,668)</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>		
<b>10 MAINTENANCE AND OPERATION FUND</b>	<b>15,533,066</b>	<b>15,141,976</b>

ANNUAL FINANCIAL REPORT

<b>EMERY 09</b>	<b>ENDING BUDGET REVENUES FY 2002</b>	<b>ACTUAL REVENUES FY 2002</b>
<b>REVENUES</b>		

23 NON K-12 PROGRAMS FUND

<u>1000 REVENUES FROM LOCAL SOURCES</u>		
1100 Property Taxes	481,358	481,136
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	20,128	14,831
1199 Penalties on Taxes	0	
1300 Tuition	2,760	4,640
1800 Community Services Activities	0	
1900 Other Revenues From Local Sources	8,445	8,445
1999 Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES	512,691	509,052
<u>3000 REVENUES FROM STATE SOURCES</u>		
3115 Special Education - Preschool	179,860	179,860
<b>Special Populations</b>		
3209 Adult High School Completion	43,491	43,491
3210 Adult Basic Skills	3,869	3,725
	0	
3405 Social Security and Retirement	32,655	32,655
3900 Revenues from Other State Agencies	0	
TOTAL REVENUES, STATE SOURCES	259,875	259,731
<u>4000 REVENUES FROM FEDERAL SOURCES</u>		
4522 IDEA - Hand., Part B, PL 99-457 (Preschool Inc.)	30,001	30,001
4580 Adult Education	0	
4900 Other Revenues From Federal Sources	0	
TOTAL REVENUES, FEDERAL SOURCES	30,001	30,001
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	802,567	798,784
<u>5000 OTHER SOURCES &amp; CHANGES</u>		
5125 Dec in Reserved for Encumbrances Fund Balance	0	
5200 Interfund Transfers	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	17,825	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
TOTAL OTHER SOURCES & CHANGES	17,825	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 23 NON K-12 PROGRAMS FUND	820,392	798,784



**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET REVENUES FY 2002</b>	<b>ACTUAL REVENUES FY 2002</b>
<b>REVENUES</b>		

**31 DEBT SERVICE FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1100 Property Taxes	2,309,438	2,308,646
1124 Capital Outlay Foundation	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	71,000	71,065
1199 Penalties on Taxes	0	
1500 Earnings on Investments	0	3,416
1900 Other Revenues From Local Sources	0	
1999 Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>2,380,438</b>	<b>2,383,127</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3650 Capital Outlay Foundation	0	
3660 Emergency School Bldg Needs Pgm	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>2,380,438</b>	<b>2,383,127</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5200 Interfund Transfers	0	
5200 Interfund Transfers - Debt Service from 10%	0	
5200 Interfund Trans-Debt Srv from Other Cap Outlay	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 31 DEBT SERVICE FUND</b>	<b>2,380,438</b>	<b>2,383,127</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

ENDING BUDGET REVENUES FY 2002	ACTUAL REVENUES FY 2002
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**32 CAPITAL PROJECTS FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1100 Property Taxes	2,795,884	2,796,273
1124 Capital Outlay Foundation	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	95,116	86,182
1199 Penalties on Taxes	0	
1500 Earnings on Investments	0	
1900 Other Revenues From Local Sources	17,920	21,102
1999 Tax Refunds	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>2,908,920</b>	<b>2,903,557</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3150 Applied Technology	0	
3405 Social Security and Retirement	0	
3600 Public Education Capital Outlay	0	
3650 Capital Outlay Foundation	0	
3660 Emergency Building Needs	0	
3700 Miscellaneous State Revenues	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4000 Revenues from Federal Sources	0	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>2,908,920</b>	<b>2,903,557</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5100 Sale of Bonds	1,526,424	1,523,008
5125 Dec in Reserved for Encumbrances Fund Balance	0	
5150 Dec in Reserved for Inventories Fund Balance	0	
5200 Interfund Transfers	0	
5300 Sale/Compens. for Loss-Fixed Assets	10,000	9,771
5400 School Building Revolving Account	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>1,536,424</b>	<b>1,532,779</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>	<b>4,445,344</b>	<b>4,436,336</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

ENDING BUDGET REVENUES FY 2002	ACTUAL REVENUES FY 2002
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**40 BUILDING RESERVE FUND**

<u>1000 REVENUES FROM LOCAL SOURCES</u>		
1100 Property Taxes	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	0	
1199 Penalties on Taxes	0	
1500 Earnings on Investment		
1900 Other Revenues From Local Sources	0	
1999 Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES	0	0
<u>3000 REVENUES FROM STATE SOURCES</u>		
3600 Public Education Capital Outlay	0	
3700 Miscellaneous State Revenues	0	
TOTAL REVENUES, STATE SOURCES	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0
<u>5000 OTHER SOURCES &amp; CHANGES</u>		
5200 Interfund Transfers	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
TOTAL OTHER SOURCES & CHANGES	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 40 BUILDING RESERVE FUND	0	0

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

ENDING BUDGET REVENUES FY 2002	ACTUAL REVENUES FY 2002
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**49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)\***

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1500 Earnings on Investments	0	
1610 Sales to Students	254,000	248,436
1620 Sales to Adults	3,500	4,217
1690 Other Revenues From Local Sources	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>257,500</b>	<b>252,653</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3700 Miscellaneous State Revenues	0	
3770 School Lunch	91,760	90,434
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>91,760</b>	<b>90,434</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4571 Lunch Reimbursement	52,250	54,545
4572 Lunch Reimbursement (Free & Reduced Meals)	255,000	253,772
4573 Special Milk Reimbursement	0	
4574 Breakfast Reimbursement	83,000	82,275
4575 Child & Adult Care Food Program	0	
4578 NET (Nutritional Education and Training Pgm.)	0	
4579 Other Child Nutrition Program Revenue	66,000	65,408
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>456,250</b>	<b>456,000</b>
<b>TOTAL REVENUES, 49 FOOD SERVICE FUND</b>	<b>805,510</b>	<b>799,087</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balance	0	
5150 Dec in Reserved for Inventories Fund Balance	0	
5200 Interfund Transfers	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	0	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b>		
<b>49 FOOD SERVICE FUND</b>	<b>805,510</b>	<b>799,087</b>

\*Use this fund only if your School Food Service is a Governmental Fund.

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET REVENUES FY 2002</b>	<b>ACTUAL REVENUES FY 2002</b>
<b>REVENUES</b>		

**51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\***

<b>1000 REVENUES FROM LOCAL SOURCES</b>		
1500 Earnings on Investments		
1610 Sales to Students		
1620 Sales to Adults		
1690 Other Revenues From Local Sources		
<b>TOTAL REVENUES, LOCAL SOURCES</b>		<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>		
3700 Miscellaneous State Revenues		
3770 School Lunch		
<b>TOTAL REVENUES, STATE SOURCES</b>		<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>		
4571 Lunch Reimbursement		
4572 Lunch Reimbursement (Free & Reduced Meals)		
4573 Special Milk Reimbursement		
4574 Breakfast Reimbursement		
4575 Child & Adult Care Food Program		
4578 NET (Nutritional Education and Training Pgm.)		
4579 Other Child Nutrition Program Revenue		
<b>TOTAL REVENUES, FEDERAL SOURCES</b>		<b>0</b>
<b>TOTAL REVENUES, 51 FOOD SERVICE FUND</b>		<b>0</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>		
5125 Dec in Reserved for Encumbrances Fund Balance		
5150 Dec in Reserved for Inventories Fund Balance		
5200 Interfund Transfers		
5500 Decrease in Undistributed Reserve Fund Balance		
5600 Dec in Reserved For Commitments Fund Balance		
5700 Decrease in Designated Fund Balance		
5800 Decrease in Unreserved Fund Balance		
5900 Miscellaneous Other Sources		
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>		<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 51 FOOD SERVICE FUND</b>		<b>0</b>

\*Use either Fund 49 or Fund 51 but **NOT both**.  
An Enterprise Fund does not require a budget.

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET REVENUES FY 2002</b>	<b>ACTUAL REVENUES FY 2002</b>
<b>REVENUES</b>		

**52 ENTERPRISE FUNDS**

<u>1000 REVENUES FROM LOCAL SOURCES</u>		
TOTAL REVENUES, LOCAL SOURCES		
<u>3000 REVENUES FROM STATE SOURCES</u>		
TOTAL REVENUES, STATE SOURCES		
<u>4000 REVENUES FROM FEDERAL SOURCES</u>		
TOTAL REVENUES, FEDERAL SOURCES		
TOTAL REVENUES, 52 ENTERPRISE FUNDS		0
<u>5000 OTHER SOURCES &amp; CHANGES</u>		
5125 Dec in Reserved for Encumbrances Fund Balance		
5150 Dec in Reserved for Inventories Fund Balance		
5200 Interfund Transfers		
5700 Decrease in Designated Fund Balance		
5900 Miscellaneous Other Sources		
TOTAL OTHER SOURCES & CHANGES		0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 52 ENTERPRISE FUNDS		0

An Enterprise Fund does not require a budget.

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET REVENUES FY 2002</b>	<b>ACTUAL REVENUES FY 2002</b>
<b>REVENUES</b>		

**71 EXPENDABLE TRUST FUNDS**

1000 RECEIPTS FROM LOCAL SOURCES		
TOTAL RECEIPTS, LOCAL SOURCES		
3000 RECEIPTS FROM STATE SOURCES		
TOTAL RECEIPTS, STATE SOURCES		
4000 RECEIPTS FROM FEDERAL SOURCES		
TOTAL RECEIPTS, FEDERAL SOURCES		
TOTAL RECEIPTS, 71 TRUST FUNDS		0
5000 OTHER SOURCES & CHANGES		
5125 Dec in Reserved for Encumbrances Fund Balance		
5150 Dec in Reserved for Inventories Fund Balance		
5200 Interfund Transfers		
5700 Decrease in Designated Fund Balance		
5800 Decrease in Unreserved Fund Balance		
5900 Miscellaneous Other Sources		
TOTAL OTHER SOURCES & CHANGES		0
GRAND TOTAL RECEIPTS, SOURCES, & CHANGES 71 TRUST FUNDS		0

**SUMMARY OF REVENUES, SOURCES, & CHANGES**

TOTAL LOCAL REVENUES - Unshaded Cells	10,990,455	10,980,368
TOTAL STATE REVENUES - Unshaded Cells	9,868,850	9,895,778
TOTAL FEDERAL REVENUES - Unshaded Cells	1,406,880	1,407,053
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	0	0
TOTAL REVENUES - Unshaded Cells	22,266,185	22,283,199
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	1,718,565	1,276,111
GRAND TOTAL - Unshaded Cells	23,984,750	23,559,310

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

ENDING BUDGET EXPENDITURES FY 2002	ACTUAL EXPENDITURES FY 2002
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**10 MAINTENANCE AND OPERATION FUND**

<b>1000 INSTRUCTION</b>			
131	Salaries - Teachers	6,282,133	6,282,533
132	Salaries - Substitute Teachers	80,000	78,674
161	Salaries - Tchr. Aides & Paraprof.	534,931	528,477
199	Salaries - All Other	1,200	2,544
TOTAL SALARIES (Subtotal)		6,898,264	6,892,228
200	Employee Benefits	2,724,704	2,719,016
300-500	Purchased Services	194,098	100,479
	561 Tuition In-State	0	
	562 Tuition Out-of-State	0	
610	Supplies	306,555	178,015
620	Energy Supplies	0	
641	Books (Textbooks Only)	143,686	130,042
670	Computer Supplies (Instructional Only)	7,200	13,050
680	Maintenance Supplies & Materials	0	
TOTAL SUPPLIES AND MATERIALS (Subtotal)		457,441	321,107
700	Property (Instructional Equipment)	493,154	376,729
800	Other Objects	89,489	45,985
TOTAL EXPENDITURES, INSTRUCTION (Function 1000)		10,857,150	10,455,544
<b>2000 SUPPORTING SERVICES</b>			
<b>2100 SUPPORT SERVICES - STUDENTS:</b>			
141	Salaries - Attend. & Soc. Work Personnel	0	
142	Salaries - Guidance Personnel	152,471	157,682
143	Salaries - Health Services Personnel	0	
144	Salaries - Psychological Personnel	65,959	65,959
152	Salaries - Secretarial and Clerical	20,298	20,308
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		238,728	243,949
200	Employee Benefits	90,408	85,010
300-500	Purchased Services	45,000	31,898
600	Supplies and Materials	8,477	1,851
700	Property	0	
800	Other Objects	5,000	2,790
TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS		387,613	365,498



**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>		<b>ENDING BUDGET EXPENDITURES FY 2002</b>	<b>ACTUAL EXPENDITURES FY 2002</b>
<b>EXPENDITURES</b>			
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			
115	Salaries - Supervisors & Directors	161,767	164,801
133	Salaries - Sabbatical Leave	0	
145	Salaries - Media Personnel - Certif.	38,349	35,832
152	Salaries - Secretarial and Clerical	0	
162	Salaries - Media Personnel - Noncertif.	0	
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		200,116	200,633
200	Employee Benefits	70,803	67,275
300-500	Purchased Services	11,617	4,759
600	Supplies & Materials (Except as Below)	5,100	3,631
	644 Library Books	0	
	650 Periodicals	0	
	660 Audio Visual Materials	0	
700	Property	546	
800	Other Objects	650	125
TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF		288,832	276,423
<b>2300 SUPPORT SVCS. - DIST. GEN. ADMINISTRATION</b>			
Salaries - Sch. Board, Superintendent, Associate, Deputy or Assist. Superintendents and Sch. Business Administrator			
111-114	Salaries - District Administration	104,125	104,295
115	Salaries - Supervisors & Directors	0	
152	Salaries - Secretarial & Clerical	34,915	34,941
199	Salaries - All Other	0	
TOTAL SALARIES (subtotal)		139,040	139,236
200	Employee Benefits	82,681	81,379
300-500	Purchased Services	7,688	6,895
522	Liability Insurance	21,169	21,169
600	Supplies and Materials	3,000	7,214
700	Property	0	
800	Other Objects	742,520	743,887
TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.		996,098	999,780
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>			
121	Salaries - Principals and Assistants	657,493	665,944
152	Salaries - Secretarial and Clerical	248,057	247,395
199	Salaries - All Other	0	1,004
TOTAL SALARIES (Subtotal)		905,550	914,343
200	Employee Benefits	424,893	421,868
300-500	Purchased Services	25,142	10,377
600	Supplies and Materials	0	
700	Property	0	
800	Other Objects	1,697	691
TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.		1,357,282	1,347,279

# ANNUAL FINANCIAL REPORT

<b>EMERY 09</b>		<b>ENDING BUDGET EXPENDITURES FY 2002</b>	<b>ACTUAL EXPENDITURES FY 2002</b>
<b>EXPENDITURES</b>			
<b>2500 SUPPORT SERVICES - BUSINESS</b>			
100	Salaries	136,588	136,843
200	Employee Benefits	67,119	63,880
300-500	Purchased Services	18,000	14,389
522	Liability Insurance	0	
600	Supplies and Materials	0	
700	Property	0	
800	Other Objects	0	
<b>TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS</b>		<b>221,707</b>	<b>215,112</b>
<b>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>			
181	Salaries - Operation & Maint. Supervisor	0	
182	Salaries - Custodial & Maint. Personnel	425,740	428,743
199	Salaries - All Other	0	
<b>TOTAL SALARIES (Subtotal)</b>		<b>425,740</b>	<b>428,743</b>
200	Employee Benefits	167,837	178,877
300-500	Purchased Services	1,000	
522	Liability Insurance	0	
600	Supplies and Materials	800	243
700	Property	4,132	6,602
800	Other Objects	2,088	162
<b>TOTAL EXPENDITURES, OPERATION &amp; MAINT. OF PLANT</b>		<b>601,597</b>	<b>614,627</b>

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>		<b>ENDING BUDGET</b>	<b>ACTUAL</b>
<b>EXPENDITURES</b>		<b>EXPENDITURES</b>	<b>EXPENDITURES</b>
		<b>FY 2002</b>	<b>FY 2002</b>
<b>2700 STUDENT TRANSPORTATION SERVICES</b>			
152	Salaries - Secretarial and Clerical	28,155	28,155
171	Salaries - Supervisors	50,434	50,434
172	Salaries - Bus Drivers	245,518	265,613
173	Salaries - Mechanics & Other Garage Emp.	40,730	40,746
174	Salaries - Other (Trainers, etc.)	0	
TOTAL SALARIES (Subtotal)		364,837	384,948
210	Retirement	43,418	38,856
220	Social Security	27,911	28,072
240	Insurance (Health/Accident/Life)	86,662	104,234
270	Industrial Insurance	9,006	4,005
280	Unemployment Insurance	0	
TOTAL BENEFITS (Subtotal)		166,997	175,167
421	Water / Sewer	200	118
440	Repairs	0	
441	Garage Equipment Repairs	0	
452	Rental of Equipment and Vehicles	0	184
490	Other Purchased Property Services	660	687
TOTAL PURCHASED PROPERTY SERVICES (Subtotal)		860	989
511	Services from Other LEAs (In State)	0	
512	Services from Other LEAs (Out of State)	0	
513	Commercial	0	
514	Student Allowance	0	0
515	Payment in Lieu - Subsistence	7,500	4,902
516	Pmt of Mileage in Lieu of Bus (Dead Miles)	0	
521	Property Insurance	0	
522	Liability Insurance	0	
530	Communications (Telephone)	1,800	1,333
580	Travel/Per Diem	14,000	14,493
TOTAL OTHER PURCHASED SERVICES (Subtotal)		23,300	20,728
610	Misc. Supplies (Office)	2,000	2,878
624	Motor Fuel	70,000	62,116
625	Natural Gas	5,500	4,479
626	Electricity	6,200	5,751
681	Lubricants	3,000	1,560
682	Tires and Tubes	5,000	7,583
683	Repair Parts for Vehicle (Bus)	10,000	15,690
684	Repair Parts for Garage Equipment	7,000	12,346
689	Misc. Supplies (Shop)	3,500	1,252
TOTAL SUPPLIES & MATERIALS (Subtotal)		112,200	113,655
730	Equipment	10,000	292
732	School Buses	140,000	139,984
TOTAL EQUIPMENT (Subtotal)		150,000	140,276
890	Misc. Expenditures	1,000	654
891	Training	1,000	1,210
<b>TOTAL EXPENDITURES, STUDENT TRANS. SERVICES</b>		<b>820,194</b>	<b>837,627</b>

# ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET EXPENDITURES FY 2002	ACTUAL EXPENDITURES FY 2002
<b>EXPENDITURES</b>		
<u>2800 SUPPORT SERVICES CENTRAL</u>		
<u>2810 PLANNING, RESEARCH, ETC.</u>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, PLANNING, RESEARCH, ETC.	0	0
<u>2820 INFORMATION SERVICES</u>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, INFORMATION SERVICES	0	0
<u>2830 STAFF SERVICES</u>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, STAFF SERVICES	0	0
<u>2840 DATA PROCESSING SERVICES</u>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, DATA PROCESSING SERVICES	0	0
TOTAL EXPENDITURES, SUPPORT SERVICES - CENTRAL	0	0

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET EXPENDITURES FY 2002</b>	<b>ACTUAL EXPENDITURES FY 2002</b>
<b>EXPENDITURES</b>		
<b>2900 OTHER SUPPORT SERVICES</b>		
100 Salaries	2,169	2,168
200 Employee Benefits	424	424
300-500 Purchased Services	0	
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>2,593</b>	<b>2,592</b>
<b>TOTAL EXPENDITURES FOR SUPPORT SERVICES</b>	<b>4,675,916</b>	<b>4,658,938</b>
<b>5000 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>		
830 Interest	0	
<b>TOTAL EXPENDITURES, 10 MAINT. &amp; OPERATION FUND</b>	<b>15,533,066</b>	<b>15,114,482</b>
<b>6000 OTHER USES &amp; CHANGES</b>		
920 Increase to Reserved for Encumbrances	0	
925 Increase to Reserved for Inventories	0	
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve Fund Balance	0	
940 Inc to Reserved For Commitments Fund Balance	0	
945 Increase to Designated Fund Balance	0	
946 Increase to Desig. Fund Bal (Spec. Trans.)	0	
950 Increase to Unreserved Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>15,533,066</b>	<b>15,114,482</b>

**TOTAL EXPENDITURE BY OBJECT - 10 MAINTENANCE AND OPERATION FUND**

100 Salaries	9,311,032	9,343,091
200 Employee Benefits	3,795,866	3,792,896
300-500 Purchased Services	347,874	211,683
600 Supplies and Materials	587,018	447,701
700 Property	647,832	523,607
800 Other Objects	843,444	795,504
<b>GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND</b>	<b>15,533,066</b>	<b>15,114,482</b>

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET EXPENDITURES</b>	<b>ACTUAL EXPENDITURES</b>
<b>EXPENDITURES</b>	<b>FY 2002</b>	<b>FY 2002</b>

**23 NON K-12 PROGRAMS FUND**

3000 OPERATION OF NONINSTRUCTIONAL SERVICES		
3200 OTHER SERVICES		
100 Salaries	319,222	317,375
200 Employee Benefits	175,776	167,419
300-500 Purchased Services	0	
600 Supplies and Materials	45,389	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, OTHER SERVICES	540,387	484,794
3300 COMMUNITY SERVICES		
100 Salaries	152,435	150,846
200 Employee Benefits	58,317	58,243
300-500 Purchased Services	19,057	15,581
600 Supplies and Materials	27,475	18,958
700 Property	20,333	1,688
800 Other Objects	2,388	868
TOTAL EXPENDITURES, COMMUNITY SERVICES	280,005	246,184
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	820,392	730,978
6000 OTHER USES & CHANGES		
920 Increase to Reserved for Encumbrances	0	
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve Fund Balance	0	
940 Inc to Reserved For Commitments Fund Balance	0	
945 Increase to Designated Fund Balance	0	
950 Increase to Unreserved Fund Balance	0	
TOTAL OTHER USES & CHANGES	0	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 23 NON K-12 PROGRAMS FUND	820,392	730,978

**TOTAL EXPENDITURE BY OBJECT - 23 NON K-12 PROGRAMS FUND**

100 Salaries	471,657	468,221
200 Employee Benefits	234,093	225,662
300-500 Purchased Services	19,057	15,581
600 Supplies and Materials	72,864	18,958
700 Property	20,333	1,688
800 Other Objects	2,388	868
GRAND TOTAL EXPENDITURES BY OBJECT 23 NON K-12 PROGRAMS FUND	820,392	730,978

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

ENDING BUDGET EXPENDITURES FY 2002	ACTUAL EXPENDITURES FY 2002
--	-----------------------------------

**31 DEBT SERVICE FUND**

<u>5000 DEBT SERVICE</u>		
830 Interest	118,938	121,951
840 Redemption of Principal	2,155,000	2,155,000
890 Miscellaneous Expenditures	2,500	
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>2,276,438</b>	<b>2,276,951</b>
<u>6000 OTHER USES &amp; CHANGES</u>		
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve Fund Balance	0	0
945 Increase to Designated Fund Balance	104,000	0
950 Increase to Unreserved Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>104,000</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 31 DEBT SERVICE FUND</b>	<b>2,380,438</b>	<b>2,276,951</b>

**32 CAPITAL PROJECTS FUND**

<u>.0002 TAX RATE PROGRAM</u>		
<u>2600 MAINTENANCE OF PLANT SERVICES</u>		
100 Salaries	3,200	2,436
200 Employee Benefits	220	495
300-500 Purchased Services	255,000	255,082
600 Supplies and Materials	0	
700 Property	0	
800 Other Objects	0	
<b>TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES</b>	<b>258,420</b>	<b>258,013</b>
<u>10% OF BASIC PROGRAM</u>		
<u>1000 INSTRUCTION (10% of Basic)</u>		
610 Supplies	186,423	184,484
641 Textbooks	163,448	150,537
730 Equipment	375,237	330,672
<b>TOTAL EXPENDITURES, INSTRUCTION</b>	<b>725,108</b>	<b>665,693</b>
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>		
610 Supplies	33,630	29,809
730 Equipment	2,800	2,238
<b>TOTAL EXPENDITURES, SUPPORTING SERVICES</b>	<b>36,430</b>	<b>32,047</b>
<u>2500 SUPPORT SERVICES - BUSINESS (10% of Basic)</u>		
610 Supplies	25,000	21,134
730 Equipment	16,000	15,792
<b>TOTAL EXPENDITURES, BUSINESS</b>	<b>41,000</b>	<b>36,926</b>
<u>2600 MAINTENANCE OF PLANT SERV. (10% of Basic)</u>		
610 Supplies	174,212	182,180
730 Equipment	26,100	21,011
<b>TOTAL EXPENDITURES, MAINTENANCE OF PLANT</b>	<b>200,312</b>	<b>203,191</b>

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET EXPENDITURES FY 2002</b>	<b>ACTUAL EXPENDITURES FY 2002</b>
<b>EXPENDITURES</b>		
<u>2700 STUDENT TRANS. SERVICES (10% of Basic)</u>		
610 Supplies	0	
730 Equipment	0	
732 School Buses	0	
TOTAL EXPENDITURES, STUDENT TRANSPORTATION	0	0
<u>2830 STAFF SERVICES (10% of Basic)</u>		
610 Supplies	0	
730 Equipment	0	
TOTAL EXPENDITURES, STAFF SERVICES	0	0
<u>2840 DATA PROCESSING (10% of Basic)</u>		
610 Supplies	0	
730 Equipment	0	
TOTAL EXPENDITURES, DATA PROCESSING	0	0
<u>2900 OTHER SUPPORT SERVICES (10% of Basic)</u>		
610 Supplies	0	
730 Equipment	0	
TOTAL EXPENDITURES, OTHER SUPPORT SERVICES	0	0
<u>4501 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY STAFF</u>		
460 Construction and Remodeling	0	
710 School Sites	0	
720 Buildings	0	
731 Machinery	0	
733 Furniture and Fixtures	0	
734 Audio-Visual Equipment	0	
735 Non-Bus Vehicles	0	
739 Other Equipment	0	
TOTAL EXPEND., FACILITIES A & C (STAFF)	0	0
<u>4502 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS</u>		
460 Construction and Remodeling	0	
700 Property	0	
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)	0	0
<u>5000 DEBT SERVICES (10% of Basic)</u>		
830 Interest	0	
840 Redemption of Principal	0	
TOTAL EXPENDITURES, DEBT SERVICE	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>1,002,850</b>	<b>937,857</b>



# ANNUAL FINANCIAL REPORT

<b>EMERY 09</b>		<b>ENDING BUDGET EXPENDITURES FY 2002</b>	<b>ACTUAL EXPENDITURES FY 2002</b>
<b>EXPENDITURES</b>			
<b>4501 FACILITIES ACQUISITION &amp; CONST. SERVICES PERFORMED BY STAFF</b>			
100	Salaries	525,516	526,568
200	Employee Benefits	209,832	203,092
300-500	Purchased Services	48,700	54,083
600	Supplies and Materials	361,995	312,785
680	Supplies and Materials - Buses	55,000	52,352
710	Land and Improvements	35,000	31,280
720	Buildings	625,294	619,783
731	Machinery	10,000	0
732	School Buses	0	0
733	Furniture and Fixtures	240,237	161,971
734	Audio-Visual Equipment	55,000	54,864
735	Non-Bus Vehicles	9,500	9,500
739	Other Equipment	0	
750	Media Materials	0	
800	Other Objects	8,000	31,180
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>		<b>2,184,074</b>	<b>2,057,458</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. PERFORMED BY CONTRACTORS</b>			
460	Construction and Remodeling	0	
700	Property	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>		<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, FACILITIES A &amp; C</b>		<b>2,184,074</b>	<b>2,057,458</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		<b>3,445,344</b>	<b>3,253,328</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
920	Increase to Reserved for Encumbrances	0	
925	Increase to Reserved for Inventories	0	
930	Interfund Transfers	0	
930	Interfund Transfers - 10% to M & O	0	
930	Interfund Transfers - 10% to Debt Service	0	
930	Interfund Trans-Oth Cap Outlay to Debt Srv.	0	
935	Increase to Undistributed Reserve Fund Balance	0	
940	Inc to Reserved For Commitments Fund Balance	0	
945	Increase to Designated Fund Balance	1,000,000	
950	Increase to Unreserved Fund Balance	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>		<b>1,000,000</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>		<b>4,445,344</b>	<b>3,253,328</b>

## TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND

100	Salaries	528,716	529,004
200	Employee Benefits	210,052	203,587
300-500	Purchased Services	303,700	309,165
600	Supplies and Materials	999,708	933,281
700	Property	1,395,168	1,247,111
800	Other Objects	8,000	31,180
<b>GRAND TOTAL EXPENDITURES BY OBJECT 32 CAPITAL PROJECTS FUND</b>		<b>3,445,344</b>	<b>3,253,328</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

ENDING BUDGET EXPENDITURES FY 2002	ACTUAL EXPENDITURES FY 2002
--	-----------------------------------

**40 BUILDING RESERVE FUND**

<b>4000 FACILITIES ACQUISITION &amp; CONST. SERVICES</b>		
100	Salaries	
200	Employee Benefits	
300	Professional & Technical Services	0
400	Property Services	0
700	Property	0
800	Other Objects	0
830	Interest	0
840	Redemption of Principal	0
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND		0
<b>6000 OTHER USES &amp; CHANGES</b>		
930	Interfund Transfers	0
940	Inc to Reserved For Commitments Fund Balance	0
945	Increase to Designated Fund Balance	0
TOTAL OTHER USES & CHANGES		0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 40 BUILDING RESERVE FUND		0

**49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)\***

<b>3100 FOOD SERVICES</b>		
100	Salaries	278,732
200	Employee Benefits	132,929
300-500	Purchased Services	1,100
600	Supplies and Materials (except food)	27,979
630	Food	352,664
700	Property	10,000
800	Other Objects	2,106
TOTAL EXPENDITURES, 49 FOOD SERVICES FUND		805,510
<b>6000 OTHER USES &amp; CHANGES</b>		
920	Increase to Reserved for Encumbrances	0
925	Increase to Reserved for Inventories	0
930	Interfund Transfers	0
935	Increase to Undistributed Reserve Fund Balance	0
940	Inc to Reserved For Commitments Fund Balance	0
945	Increase to Designated Fund Balance	0
950	Increase to Unreserved Fund Balance	0
TOTAL OTHER USES & CHANGES		0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 49 FOOD SERVICE FUND		805,510

\*Use this fund only if your School Food Service is a Governmental Fund.

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

ENDING BUDGET EXPENDITURES FY 2002	ACTUAL EXPENDITURES FY 2002
--	-----------------------------------

**51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)\***

<b>3100 FOOD SERVICES</b>		
100	Salaries	
200	Employee Benefits	
300-500	Purchased Services	
600	Supplies and Materials (except food)	
630	Food	
700	Property	
780	Depreciation	
800	Other Objects	
TOTAL EXPENDITURES, 51 FOOD SERVICES FUND		0
<b>6000 OTHER USES &amp; CHANGES</b>		
920	Increase to Reserved for Encumbrances	
925	Increase to Reserved for Inventories	
930	Interfund Transfers	
935	Increase to Undistributed Reserve Fund Balance	
940	Inc to Reserved For Commitments Fund Balance	
945	Increase to Designated Fund Balance	
950	Increase to Unreserved Fund Balance	
TOTAL OTHER USES & CHANGES		0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 51 FOOD SERVICE FUND		0

\*Use either Fund 49 or Fund 51 but **NOT both**.  
An Enterprise Fund does not require a budget.

**52 ENTERPRISE FUNDS**

<b>3200 OTHER ENTERPRISE SERVICES</b>		
100	Salaries	
200	Employee Benefits	
300-500	Purchased Services	
600	Supplies and Materials (except food)	
700	Property	
780	Depreciation	
800	Other Objects	
TOTAL EXPENDITURES, 52 ENTERPRISE FUNDS		0
<b>6000 OTHER USES &amp; CHANGES</b>		
920	Increase to Reserved for Encumbrances	
925	Increase to Reserved for Inventories	
930	Interfund Transfers	
945	Increase to Designated Fund Balance	
TOTAL OTHER USES & CHANGES		0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 52 ENTERPRISE FUNDS		0

**ANNUAL FINANCIAL REPORT**

<b>EMERY 09</b>	<b>ENDING BUDGET EXPENDITURES FY 2002</b>	<b>ACTUAL EXPENDITURES FY 2002</b>
<b>EXPENDITURES</b>		

**71 EXPENDABLE TRUST FUNDS**

<b>---- OTHER OUTLAYS</b>		
100	Salaries	
200	Employee Benefits	
300-500	Purchased Services	
600	Supplies and Materials	
700	Property	
800	Other Objects	
TOTAL EXPENDITURES, 71 TRUST FUNDS		0
<b>6000 OTHER USES &amp; CHANGES</b>		
920	Increase to Reserved for Encumbrances	
925	Increase to Reserved for Inventories	
930	Interfund Transfers	
945	Increase to Designated Fund Balance	
950	Increase to Unreserved Fund Balance	
TOTAL OTHER USES & CHANGES		0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 71 TRUST FUNDS		0

**SUMMARY OF TOTAL EXPENDITURES / USES**

GRAND TOTAL EXPENDITURES - Unshaded Cells	22,880,750	22,158,686
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	1,104,000	0
GRAND TOTAL - Unshaded Cells	23,984,750	22,158,686

**SUMMARY OF TOTAL EXPENDITURES BY OBJECT - ALL FUNDS**

100	Salaries	10,590,137	10,618,173
200	Employee Benefits	4,372,940	4,351,821
300-500	Purchased Services	671,731	537,077
600	Supplies and Materials	2,040,233	1,767,330
700	Property	2,073,333	1,777,406
800	Other Objects	3,132,376	3,106,879
GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS		22,880,750	22,158,686

MISCELLANEOUS REPORT SECTION

EMERY 09

FY 2002

D. SCHOOL BOND ELECTION

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

E. STATUS OF DISTRICT INDEBTEDNESS

<b><u>BONDED INDEBTEDNESS</u></b>				
1. Bonds Outstanding at Beginning of Year			\$	<u>2,540,000</u>
2. Bonds Issued During Year for:				
a. New Capital Outlay	\$	<u>1,500,000</u>		
b. Funding Current/Floating Debt	\$	_____		
c. Refunding Bonds	\$	_____		
Total Bonds Issued During Year	\$			<u>1,500,000</u>
3. Total Bonds Retired During Year	\$			<u>2,155,000</u>
Total Bonded Indebtedness	\$			<u>1,885,000</u>
<b><u>NON-BONDED INDEBTEDNESS</u></b>				
4. Contingencies, Compensations, Benefits, Pensions, Etc.	\$			<u>1,638,342</u>
5. Bond Anticipation Notes	\$			_____
6. School Building Revolving Account Balance	\$			_____
7. Capital Leases	\$			_____
8. Miscellaneous Debt	\$			_____
Total Non-Bonded Indebtedness	\$			<u>1,638,342</u>
<b>TOTAL GENERAL LONG-TERM DEBT</b>	\$			<u>3,523,342</u>

F. LOCAL PROGRAM REVENUES & USES (53A-17a-123)

1. Revenue from Local Program (State Funds)			\$	<u>0</u>
2. Disposition of Funds Reported in Item 1:				
a. Maintenance & Operation (Fund 10)	\$	_____		
b. Debt Service (Fund 31)	\$	_____		
c. Capital Projects (Fund 32)	\$	_____		
d. Total	\$			<u>0</u>

G. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	<u>  x  </u>	No	_____
2. If yes, please furnish the following information:				
a. Date		<u>6/25/2002</u>		
b. Tax Rate Approved		<u>.000800</u>		

H. BOARD LEEWAY (53A-17a-134(6)(a))

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

**ANNUAL FINANCIAL REPORT**  
**STATEMENT OF GOVERNMENTAL LIABILITIES**  
**For the Year Ended June 30, 2002**

**EMERY 09**

**D. SCHOOL BOND ELECTION**

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

**E. STATUS OF DISTRICT INDEBTEDNESS**

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities:</b>					
Bonds payable:					
General obligation bonds	2,540,000	1,500,000	(2,155,000)	1,885,000	385,000
Deferred amounts for issuance premium	-	-	-	-	
Deferred amounts on refunding	-	-	-	-	
Other (please list)			-	-	
	-	-	-	-	
<b>TOTAL BONDS PAYABLE, NET</b>	<b>2,540,000</b>	<b>1,500,000</b>	<b>(2,155,000)</b>	<b>1,885,000</b>	<b>385,000</b>
Obliations under capital leases	-	-		-	
School Building Revolving Account Balance	-	-	-	-	
Arbitrage rebate payable	-	-	-	-	
Accured vacation payable	315,810	23,599	-	339,409	
Early retirement payalbe	962,933	657,482	(321,482)	1,298,933	401,944
Other (please list)				-	
	-	-	-	-	
<b>TOTAL GOVERNMENTAL ACTIVITY LONG-TERM LIABILITIES</b>	<b>3,818,743</b>	<b>2,181,081</b>	<b>(2,476,482)</b>	<b>3,523,342</b>	<b>786,944</b>

**F. LOCAL PROGRAM REVENUES & USES (53a-17A-123)**

1. Revenue from Local Program (State Funds from Schedule C)	\$ <u>4,467,863</u>
2. Disposition of Funds Reported in Item 1:	
a. Maintenance & Operation (Fund 10)	\$ <u>4,467,863</u>
b. Debt Service (Fund 31)	\$ _____
c. Capital Projects (Fund 32)	\$ _____
d. Total	\$ <u>4,467,863</u>

# ANNUAL FINANCIAL REPORT

## G. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes _____	x	No _____
2. If yes, please furnish the following information:			
a. Date	_____	6/25/2002	
b. Tax Rate Approved	_____	.000800	

## H. BOARD LEEWAY (53a-17-134(6)(a))

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 prior to April 1)	_____		
b. Tax Rate Approved	_____		

**STATEMENT OF NON-CURRENT GOVERNMENTAL ASSETS**  
**For the year ended June 30, 2002**

**EMERY 09**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>
<b>Governmental activities:</b>			
Capital assets, not being depreciated			
Land	349,397	-	-
Construction in progress	-	-	-
Water stock	-	-	-
Other (please list)	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>TOTAL CAPITAL ASSETS, NOT BEING DEPRECIATED</b>	<b>349,397</b>	<b>-</b>	<b>-</b>
Capital assets, being depreciated:			
Buildings and improvements	41,040,596	748,499	-
Furniture and equipment	1,151,514	460,036	(8,626)
Other (please list)	2,128,246	197,812	(169,571)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>TOTAL CAPITAL ASSETS, BEING DEPRECIATED</b>	<b>44,320,356</b>	<b>1,406,347</b>	<b>(178,197)</b>
Accumulated depreciation for:			
Buildings and improvements	-	-	-
Furniture and equipment	-	-	-
Other (please list)	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL ASSETS, BEING DEPRECIATED, NET</b>	<b>44,320,356</b>	<b>1,406,347</b>	<b>(178,197)</b>
<b>Governmental activities capital assets, net</b>	<b>44,669,753</b>	<b>1,406,347</b>	<b>(178,197)</b>

EOF



<b>Ending Balance</b>
349,397
-
-
-
-
-
-
-
349,397
41,789,095
1,602,924
2,156,487
-
-
-
-
45,548,506
-
-
-
-
-
-
-
45,548,506
45,897,903