



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts For Fiscal Year Ending June 30, 2003

BUDGET 53A-19-101

8/13/2003
Date of Hearing

8/13/2003
Date of Adoption

ACTUAL 53A-3-404

This report contains encumbrances.

EMERY 09

District

Ross C. Huntington

September 30, 2003

Prepared by:

Date

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.

September 30, 2003

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

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

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

- School Finance & Statistics
Cathy Dudley
cdudley@usoe.k12.ut.us
- Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT

EMERY 09

GOVERNMENTAL

BALANCE SHEET JUNE 30, 2003		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
ASSETS							
8110	Cash in Banks and On Hand	3,614,094	214,559	247,860	3,252,227		152,267
8120	Investments						
	Accounts Receivable						
8131	Local	53,277	22,890	1,995	11,633		
8133	State	78,853					10,125
8134	Federal	310,074	25,992				
8135	Due from Other Funds						
8140	Inventories				30,403		37,848
8150	Prepaid Expenditures						
8190	Other Current Assets						
	Fixed Assets						
8210	Land						
8220	Buildings						
8250	Equipment						
8260	Accumulated Depreciation						
8290	Other Fixed Assets						
8420	Debt Service Provision						
8430	Other Debits						
	TOTAL ASSETS	4,056,298	263,441	249,855	3,294,263	0	200,240
LIABILITIES							
	Current Liabilities						
9505	Negative Cash Balance						
9510	Accounts Payable	370,967			49,368		
9530	Accrued Liabilities	1,015,019					33,878
9540	Accrued Salaries and Withholdings	179,221	42,077		6,195		
9550	Due to Other Funds						
9560	Deferred Revenue						
9590	Other Current Liabilities						
	Long-Term Liabilities						
9610	Bonds Payable						
9620	Notes Payable						
9630	Lease Obligations						
	TOTAL LIABILITIES	1,565,207	42,077	0	55,563	0	33,878
FUND EQUITY							
9810	Contributed Capital						
9820	Investment in Gen Fixed Assets						
9830	Retained Earnings						
	Reserved Fund Balances						
9841	Reserved for Encumbrances	0	0		0		0
9842	Reserved for Inventories	0			0		37,848
9843	Undistributed Reserve	0	0	0	0		0
9844	Reserved for Commitments	445,385	54,880		1,052,831	0	0
	Unreserved Fund Balances						
9851	Designated Fund Balance	0	0	0	0	0	0
9859	Unreserved Fund Balance	2,045,706	166,484	249,855	2,185,869		128,514
	TOTAL FUND EQUITY	2,491,091	221,364	249,855	3,238,700	0	166,362
	TOTAL LIABILITIES & FUND EQUITY	4,056,298	263,441	249,855	3,294,263	0	200,240

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EMERY 09 BALANCE SHEET JUNE 30, 2003	PROPRIETARY		FIDUCIARY	FIXED ASSETS	LONG-TERM DEBT
	FOOD SERVICE FUND 51	ENTERPRISE FUND 52	EXPENDABLE TRUST FUND 71	FUND 80	FUND 90
ASSETS					
8110 Cash in Banks and On Hand					
8120 Investments					
Accounts Receivable					
8131 Local					
8133 State					
8134 Federal					
8135 Due from Other Funds					
8140 Inventories					
8150 Prepaid Expenditures					
8190 Other Current Assets					
Fixed Assets					
8210 Land					
8220 Buildings					
8250 Equipment					
8260 Accumulated Depreciation					
8290 Other Fixed Assets					
8420 Debt Service Provision					
8430 Other Debits					
TOTAL ASSETS	0	0	0	0	0
LIABILITIES					
Current Liabilities					
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					
Long-Term Liabilities					
9610 Bonds Payable					
9620 Notes Payable					
9630 Lease Obligations					
TOTAL LIABILITIES	0	0	0		0
FUND EQUITY					
9810 Contributed Capital					
9820 Investment in Gen Fixed Assets					
9830 Retained Earnings	0	0			
Reserved Fund Balances					
9841 Reserved for Encumbrances	0	0	0		
9842 Reserved for Inventories	0	0	0		
9843 Undistributed Reserve	0				
9844 Reserved for Commitments	0				
Unreserved Fund Balances					
9851 Designated Fund Balance	0	0	0		
9859 Unreserved Fund Balance			0		
TOTAL FUND EQUITY	0	0	0	0	
TOTAL LIABILITIES & FUND EQUITY	0	0	0	0	0

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
10 Maintenance and Operation Fund A Governmental Fund Type		
Total Revenues	15,346,609	15,327,120
Total Expenditures	15,548,527	14,880,846
Revenues over (under) Expenditures	(201,918)	446,274
<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	(188,717)
e. (Inc.) Dec. in Designated Fund Balance	231,918	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	1,788,149	1,788,149
Unreserved Fund Balance, June 30	1,818,149	2,045,706

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
23 Non K-12 Programs Fund A Governmental Fund Type		
Total Revenues	790,014	785,159
Total Expenditures	831,817	725,706
Revenues over (under) Expenditures	(41,803)	59,453
<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	(54,880)
e. (Inc.) Dec. in Designated Fund Balance	41,803	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	161,911	161,911
Unreserved Fund Balance, June 30	161,911	166,484

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
31 Debt Service Fund A Governmental Fund Type		
Total Revenues	509,346	511,664
Total Expenditures	509,346	463,481
Revenues over (under) Expenditures	0	48,183
<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	0	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	201,672	201,672
Unreserved Fund Balance, June 30	201,672	249,855

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
32 Capital Projects Fund A Governmental Fund Type		
Total Revenues	2,892,384	2,899,467
Total Expenditures	4,103,058	2,866,754
Revenues over (under) Expenditures	(1,210,674)	32,713
<u>Other Sources and Uses:</u>		
a. Sale of Bonds	0	0
b. Interfund Transfers In	0	0
c. Interfund Transfers (Out)	0	0
d. Sale of Fixed Assets	10,000	10,817
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	200,000	0
d. (Inc.) Dec. in Reserved for Commitments	0	(1,052,831)
e. (Inc.) Dec. in Designated Fund Balance	1,000,674	0
f. (Inc.) Dec. in Unreserved Fund Balance	0	0
Unreserved Fund Balance, July 1	3,195,170	3,195,170
Unreserved Fund Balance, June 30	3,195,170	2,185,869

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
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

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
49 Food Service Fund A Governmental Fund Type		
Total Revenues	772,117	797,109
Total Expenditures	772,717	772,126
Revenues over (under) Expenditures	(600)	24,983
<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	31,611
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	71,920	71,920
Unreserved Fund Balance, June 30	71,320	128,514

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
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, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
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

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SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESERVED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 2003		
EMERY 09	ENDING BUDGET REV / EXP FY 2003	ACTUAL REV / EXP FY 2003
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

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EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
SCHEDULES A & B--BASIC SCHOOL PROGRAM		

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

3010 Regular School Program K-12	5,132,423	4,990,054
3015 Necessarily Existent Small Schools	732,660	732,660
3020 Professional Staff Costs	599,938	599,938
3025 Administrative Costs	102,336	102,336
TOTAL REGULAR BASIC SCHOOL PROGRAM	6,567,357	6,424,988
Local Funds	2,332,108	2,189,739
State Funds	4,235,249	4,235,249

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

3105 Special Education -- Add-On	593,734	591,666
3110 Special Education -- Self-Contained	67,915	68,098
3115 Special Education -- Pre-School	0	
3120 Ext. Yr. Prog./Severely Disabled	12,046	12,046
3125 Special Education -- State Programs	42,073	42,073
3155 Applied Technology -- Add-On	398,616	398,616
3160 Applied Technology -- District Set-Aside	15,456	15,456
3230 Class Size Reduction (State funds)	316,240	316,240
TOTAL RESTRICTED BASIC PROGRAM	1,446,080	1,444,195
Local Funds	0	
State Funds	1,446,080	1,444,195

TOTAL LOCAL FUNDS	2,332,108	2,189,739
TOTAL STATE FUNDS	5,681,329	5,679,444
TOTAL BASIC SCHOOL PROGRAM WPU'S	8,013,437	7,869,183

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EMERY 09

REVENUES

ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
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10 MAINTENANCE AND OPERATION FUND

1000 REVENUES FROM LOCAL SOURCES			
1100	Property Taxes	3,743,918	3,739,324
1120	Transportation	193,168	193,453
1122	Tort Liability	27,768	27,809
1134	Judgement Recovery	404,443	399,075
1150	Non-Property Taxes	0	
1154	Fee-In-Lieu of Taxes	229,160	259,098
1190	Other Taxes	45,000	52,496
1199	Penalties on Taxes	3,000	5,208
1200	Local Governmental Units Other Than LEAs	0	
1310	Tuition From Pupils or Parents	0	
1400	Transportation Fees	8,000	4,078
1410	Transp. Fees From Pupils or Parents	0	
1500	Earnings on Investments	165,500	161,573
1700	Student Activities	0	
1900	Other Revenues From Local Sources	168,273	174,947
1940	Textbooks (Sales & Rentals)	14,500	14,500
1999	Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES		5,002,730	5,031,561
3000 REVENUES FROM STATE SOURCES			
3005	Regular Basic Program	4,235,249	4,235,249
3200	Restricted Basic Program	1,446,080	1,444,195
Special Populations			
3211	Accelerated Learning -- Gifted and Talented	11,172	11,172
3212	Accelerated Learning -- Advanced Placement	5,797	5,797
3213	Accelerated Learning -- Concurrent Enrollment	49,999	49,999
3215	At-Risk -- Regular Program	35,323	35,323
3216	At-Risk -- Pregnancy Prevention	0	
3218	At-Risk -- Homeless & Minority	2,491	2,491
3219	At-Risk -- MESA	0	
3220	At-Risk -- Gang Prevention	0	
3221	At-Risk -- Youth-in-Custody	0	
3270	Interventions for Student Success Block	96,261	96,261
3463	Families, Agencies, Communities Together	0	
3464	Alternative Language	0	
3466	Highly Impacted Schools	0	
3225	Career Ladders	0	
3255	Quality Teaching Block Grant	384,417	384,417
3475	Professional Development -- Development Days	0	
3260	Local Discretionary Block Grant	163,356	163,356
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	1,288,121	1,288,121
3415	Pupil Transportation To/From School	601,048	601,048
3421	Contingency Fund - Discretionary	0	

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EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		
3422 Contingency Fund - USU Lab School	0	
3423 Contingency Fund - OOS Tuition	0	
3445 Inservice Education	0	
3462 Centennial Schools (Strategic Planning)	0	
3469 Youth in Custody	0	
3471 Guarantee on Transportation Levy	0	
3477 Math/Science -- Beginning Teacher Recruitment	0	
3508 Block Grant Hold Harmless	0	
3520 School Land Trust Program	52,866	52,866
3521 Electronic High School	0	
3555 Voted Leeway	0	
3560 Board Leeway	0	
3700 Other Revenues From State Sources (Non-MSP)	0	
3710 Driver Education (Behind-the-Wheel)	8,320	8,320
3800 Supplementals / Other Bills	252,447	253,303
3900 Revenues From Other State Agencies	3,500	3,126
TOTAL REVENUES, STATE SOURCES	8,636,447	8,635,044
4000 REVENUES FROM FEDERAL SOURCES		
4101 Impacted Area Aid. PL 874	21,351	21,351
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	462,691	432,691
4520 Programs for the Disabled	276,462	276,462
4530 Applied Technology Education	71,920	71,920
4600 Other Restricted Grants-in-Aid, Fed. thru St.	768,105	754,193
4810 Federal Forest Service	12,000	8,995
4900 Other Revenues From Federal Sources	94,903	94,903
TOTAL REVENUES, FEDERAL SOURCES	1,707,432	1,660,515
1000 PAYMENTS FROM OTHER DISTRICTS		
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	
TOTAL PAYMENTS FROM OTHER DISTRICTS	0	0
TOTAL REVENUES, 10 MAINTENANCE & OPERATION FUND	15,346,609	15,327,120
5000 OTHER SOURCES & CHANGES		
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	(188,717)
5700 Decrease in Designated Fund Balance	256,668	
5701 Decrease in Designated Fund Balance (Spec. Tran.)	0	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
TOTAL OTHER SOURCES & CHANGES	256,668	(188,717)
GRAND TOTAL REVENUES, SOURCES, & CHANGES 10 MAINTENANCE AND OPERATION FUND	15,603,277	15,138,403

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EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		

23 NON K-12 PROGRAMS FUND

1000 REVENUES FROM LOCAL SOURCES		
1100 Property Taxes	478,554	478,666
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	14,000	16,383
1199 Penalties on Taxes	0	
1300 Tuition	0	
1500 Earnings on Investments		
1800 Community Services Activities	0	
1900 Other Revenues From Local Sources	33,000	25,650
1999 Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES	525,554	520,699
3000 REVENUES FROM STATE SOURCES		
3115 Special Education - Preschool	144,976	144,976
Special Populations		
3209 Adult High School Completion	43,491	43,491
3210 Adult Basic Skills	3,725	3,725
3405 Social Security and Retirement	31,104	31,104
3900 Revenues from Other State Agencies	0	
TOTAL REVENUES, STATE SOURCES	223,296	223,296
4000 REVENUES FROM FEDERAL SOURCES		
4522 IDEA - Hand., Part B, PL 99-457 (Preschool Inc.)	30,164	30,164
4580 Adult Education	11,000	11,000
4900 Other Revenues From Federal Sources	0	
TOTAL REVENUES, FEDERAL SOURCES	41,164	41,164
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	790,014	785,159
5000 OTHER SOURCES & CHANGES		
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	41,803	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
TOTAL OTHER SOURCES & CHANGES	41,803	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 23 NON K-12 PROGRAMS FUND	831,817	785,159

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EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		

31 DEBT SERVICE FUND

1000 REVENUES FROM LOCAL SOURCES		
1100 Property Taxes	478,346	479,588
1124 Capital Outlay Foundation	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	31,000	32,076
1199 Penalties on Taxes	0	
1500 Earnings on Investments	0	
1900 Other Revenues From Local Sources	0	
1999 Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES	509,346	511,664
3000 REVENUES FROM STATE SOURCES		
3650 Capital Outlay Foundation	0	
3660 Emergency School Bldg Needs Pgm	0	
TOTAL REVENUES, STATE SOURCES	0	0
TOTAL REVENUES, 31 DEBT SERVICE FUND	509,346	511,664
5000 OTHER SOURCES & CHANGES		
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	
TOTAL OTHER SOURCES & CHANGES	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 31 DEBT SERVICE FUND	509,346	511,664

ANNUAL FINANCIAL REPORT

EMERY 09

REVENUES

ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
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32 CAPITAL PROJECTS FUND

1000 REVENUES FROM LOCAL SOURCES		
1100 Property Taxes	2,781,398	2,783,849
1124 Capital Outlay Foundation	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	90,500	95,264
1199 Penalties on Taxes	0	
1500 Earnings on Investments	0	
1900 Other Revenues From Local Sources	20,486	20,354
1999 Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES	2,892,384	2,899,467
3000 REVENUES FROM STATE SOURCES		
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	
TOTAL REVENUES, STATE SOURCES	0	0
4000 REVENUES FROM FEDERAL SOURCES		
4000 Revenues from Federal Sources	0	
TOTAL REVENUES, FEDERAL SOURCES	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,892,384	2,899,467
5000 OTHER SOURCES & CHANGES		
5100 Sale of Bonds	0	
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	10,817
5400 School Building Revolving Account	0	
5500 Decrease in Undistributed Reserve Fund Balance	200,000	
5600 Dec in Reserved For Commitments Fund Balance	0	
5700 Decrease in Designated Fund Balance	1,000,674	
5800 Decrease in Unreserved Fund Balance	0	
5900 Miscellaneous Other Sources	0	
TOTAL OTHER SOURCES & CHANGES	1,210,674	10,817
GRAND TOTAL REVENUES, SOURCES, & CHANGES 32 CAPITAL PROJECTS FUND	4,103,058	2,910,284

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET	ACTUAL
REVENUES	REVENUES	REVENUES
	FY 2003	FY 2003

40 BUILDING RESERVE FUND

1000 REVENUES FROM LOCAL SOURCES		
1100 Property Taxes	0	
1134 Judgement Recovery	0	
1154 Fee-In-Lieu of Taxes	0	
1199 Penalties on Taxes	0	
1500 Earnings on Investment	0	
1900 Other Revenues From Local Sources	0	
1999 Tax Refunds	0	
TOTAL REVENUES, LOCAL SOURCES	0	0
3000 REVENUES FROM STATE SOURCES		
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
5000 OTHER SOURCES & CHANGES		
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	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		

49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)*

1000 REVENUES FROM LOCAL SOURCES		
1500 Earnings on Investments	0	
1610 Sales to Students	246,000	232,140
1620 Sales to Adults	16,117	7,946
1690 Other Revenues From Local Sources	0	
TOTAL REVENUES, LOCAL SOURCES	262,117	240,086
3000 REVENUES FROM STATE SOURCES		
3700 Miscellaneous State Revenues	0	
3770 School Lunch	75,000	85,820
TOTAL REVENUES, STATE SOURCES	75,000	85,820
4000 REVENUES FROM FEDERAL SOURCES		
4571 Lunch Reimbursement	52,000	52,351
4572 Lunch Reimbursement (Free & Reduced Meals)	242,000	263,500
4573 Special Milk Reimbursement	0	
4574 Breakfast Reimbursement	76,000	83,301
4575 Child & Adult Care Food Program	0	
4578 NET (Nutritional Education and Training Pgm.)	0	
4579 Other Child Nutrition Program Revenue	65,000	72,051
TOTAL REVENUES, FEDERAL SOURCES	435,000	471,203
TOTAL REVENUES, 49 FOOD SERVICE FUND	772,117	797,109
5000 OTHER SOURCES & CHANGES		
5125 Dec in Reserved for Encumbrances Fund Balance	0	
5150 Dec in Reserved for Inventories Fund Balance	0	31,611
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	
TOTAL OTHER SOURCES & CHANGES	0	31,611
GRAND TOTAL REVENUES, SOURCES, & CHANGES 49 FOOD SERVICE FUND	772,117	828,720

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

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		

51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)*

1000 REVENUES FROM LOCAL SOURCES		
1500 Earnings on Investments	0	
1610 Sales to Students	0	
1620 Sales to Adults	0	
1690 Other Revenues From Local Sources	0	
TOTAL REVENUES, LOCAL SOURCES	0	0
3000 REVENUES FROM STATE SOURCES		
3700 Miscellaneous State Revenues	0	
3770 School Lunch	0	
TOTAL REVENUES, STATE SOURCES	0	0
4000 REVENUES FROM FEDERAL SOURCES		
4571 Lunch Reimbursement	0	
4572 Lunch Reimbursement (Free & Reduced Meals)	0	
4573 Special Milk Reimbursement	0	
4574 Breakfast Reimbursement	0	
4575 Child & Adult Care Food Program	0	
4578 NET (Nutritional Education and Training Pgm.)	0	
4579 Other Child Nutrition Program Revenue	0	
TOTAL REVENUES, FEDERAL SOURCES	0	0
TOTAL REVENUES, 51 FOOD SERVICE FUND	0	0
5000 OTHER SOURCES & CHANGES		
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	
TOTAL OTHER SOURCES & CHANGES	0	0
GRAND TOTAL REVENUES, SOURCES, & CHANGES 51 FOOD SERVICE FUND	0	0

*Use either Fund 49 or Fund 51 but **NOT both**.

An Enterprise Fund does not require a budget.

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		

52 ENTERPRISE FUNDS

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

An Enterprise Fund does not require a budget.

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET REVENUES FY 2003	ACTUAL REVENUES FY 2003
REVENUES		

71 EXPENDABLE TRUST FUNDS

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

SUMMARY OF REVENUES, SOURCES, & CHANGES

TOTAL LOCAL REVENUES - Unshaded Cells	9,192,131	9,203,477
TOTAL STATE REVENUES - Unshaded Cells	8,934,743	8,944,160
TOTAL FEDERAL REVENUES - Unshaded Cells	2,183,596	2,172,882
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	0	0
TOTAL REVENUES - Unshaded Cells	20,310,470	20,320,519
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	1,509,145	(146,289)
GRAND TOTAL - Unshaded Cells	21,819,615	20,174,230

ANNUAL FINANCIAL REPORT

EMERY 09

EXPENDITURES

ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
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10 MAINTENANCE AND OPERATION FUND

1000 INSTRUCTION			
131	Salaries - Teachers	5,894,790	5,835,400
132	Salaries - Substitute Teachers	80,000	80,828
161	Salaries - Tchr. Aides & Paraprof.	499,925	486,785
199	Salaries - All Other	0	
	TOTAL SALARIES (Subtotal)	6,474,715	6,403,013
200	Employee Benefits	2,846,259	2,834,662
300-500	Purchased Services	307,855	146,270
	561 Tuition In-State	0	
	562 Tuition Out-of-State	0	
610	Supplies	264,960	143,218
620	Energy Supplies	0	
641	Books (Textbooks Only)	44,594	43,083
670	Computer Supplies (Instructional Only)	3,700	3,700
680	Maintenance Supplies & Materials	0	
	TOTAL SUPPLIES AND MATERIALS (Subtotal)	313,254	190,001
700	Property (Instructional Equipment)	804,713	727,003
800	Other Objects	170,921	133,045
	TOTAL EXPENDITURES, INSTRUCTION (Function 1000)	10,917,717	10,433,994
2000 SUPPORTING SERVICES			
2100 SUPPORT SERVICES - STUDENTS:			
141	Salaries - Attend. & Soc. Work Personnel	0	
142	Salaries - Guidance Personnel	155,954	156,721
143	Salaries - Health Services Personnel	0	
144	Salaries - Psychological Personnel	65,959	65,959
152	Salaries - Secretarial and Clerical	20,308	20,308
199	Salaries - All Other	0	
	TOTAL SALARIES (Subtotal)	242,221	242,988
200	Employee Benefits	93,317	88,563
300-500	Purchased Services	49,500	40,342
600	Supplies and Materials	12,160	2,136
700	Property	0	
800	Other Objects	3,000	2,562
	TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS	400,198	376,591

ANNUAL FINANCIAL REPORT

EMERY 09		ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES			
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF			
115	Salaries - Supervisors & Directors	164,068	155,584
133	Salaries - Sabbatical Leave	0	
145	Salaries - Media Personnel - Certif.	37,560	37,560
152	Salaries - Secretarial and Clerical	0	
162	Salaries - Media Personnel - Noncertif.	0	
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		201,628	193,144
200	Employee Benefits	70,549	67,243
300-500	Purchased Services	4,025	2,784
600	Supplies & Materials (Except as Below)	4,438	
644	Library Books	0	
650	Periodicals	0	
660	Audio Visual Materials	0	
700	Property	0	
800	Other Objects	848	848
TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF		281,488	264,019
2300 SUPPORT SVCS. - DIST. GEN. ADMINISTRATION			
Salaries - Sch. Board, Superintendent, Associate, Deputy or Assist. Superintendents and Sch. Business Administrator			
111-114	Salaries - District Administration	104,125	104,320
115	Salaries - Supervisors & Directors	0	
152	Salaries - Secretarial & Clerical	34,941	34,941
199	Salaries - All Other	0	
TOTAL SALARIES (subtotal)		139,066	139,261
200	Employee Benefits	85,929	84,593
300-500	Purchased Services	6,500	7,392
522	Liability Insurance	26,000	26,160
600	Supplies and Materials	4,000	4,117
700	Property	0	
800	Other Objects	562,370	563,594
TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.		823,865	825,117
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION			
121	Salaries - Principals and Assistants	656,087	655,083
152	Salaries - Secretarial and Clerical	239,971	249,128
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		896,058	904,211
200	Employee Benefits	469,978	431,758
300-500	Purchased Services	21,225	9,912
600	Supplies and Materials	0	
700	Property	0	
800	Other Objects	0	
TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.		1,387,261	1,345,881

ANNUAL FINANCIAL REPORT

EMERY 09		ENDING BUDGET	ACTUAL
EXPENDITURES		EXPENDITURES	EXPENDITURES
		FY 2003	FY 2003
2500 SUPPORT SERVICES - BUSINESS			
100	Salaries	137,757	136,512
200	Employee Benefits	69,257	65,346
300-500	Purchased Services	20,270	18,447
522	Liability Insurance	0	
600	Supplies and Materials	0	
700	Property	0	
800	Other Objects	0	
TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS		227,284	220,305
2600 OPERATION & MAINTENANCE OF PLANT SERVICES			
181	Salaries - Operation & Maint. Supervisor	0	
182	Salaries - Custodial & Maint. Personnel	427,767	425,270
199	Salaries - All Other	0	
TOTAL SALARIES (Subtotal)		427,767	425,270
200	Employee Benefits	191,687	176,016
300-500	Purchased Services	0	
522	Liability Insurance	0	
600	Supplies and Materials	2,000	274
700	Property	29,426	14,030
800	Other Objects	3,283	
TOTAL EXPENDITURES, OPERATION & MAINT. OF PLANT		654,163	615,590

ANNUAL FINANCIAL REPORT

EMERY 09		ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES			
2700 STUDENT TRANSPORTATION SERVICES			
152	Salaries - Secretarial and Clerical	29,137	29,137
171	Salaries - Supervisors	50,434	50,434
172	Salaries - Bus Drivers	248,473	227,742
173	Salaries - Mechanics & Other Garage Emp.	40,746	40,746
174	Salaries - Other (Trainers, etc.)	17,940	
TOTAL SALARIES (Subtotal)		386,730	348,059
210	Retirement	46,021	36,588
220	Social Security	35,208	25,579
240	Insurance (Health/Accident/Life)	99,832	98,175
270	Industrial Insurance	4,160	4,224
280	Unemployment Insurance	0	1,062
TOTAL BENEFITS (Subtotal)		185,221	165,628
421	Water / Sewer	200	161
440	Repairs	0	
441	Garage Equipment Repairs	0	
452	Rental of Equipment and Vehicles	500	
490	Other Purchased Property Services	700	480
TOTAL PURCHASED PROPERTY SERVICES (Subtotal)		1,400	641
511	Services from Other LEAs (In State)	0	
512	Services from Other LEAs (Out of State)	0	
513	Commercial	0	
514	Student Allowance	0	
515	Payment in Lieu - Subsistence	5,000	5,020
516	Pmt of Mileage in Lieu of Bus (Dead Miles)	0	
521	Property Insurance	0	
522	Liability Insurance	0	
530	Communications (Telephone)	1,500	1,788
580	Travel/Per Diem	12,000	13,814
TOTAL OTHER PURCHASED SERVICES (Subtotal)		18,500	20,622
610	Misc. Supplies (Office)	2,500	4,546
624	Motor Fuel	60,000	65,280
625	Natural Gas	5,500	4,066
626	Electricity	6,200	6,623
681	Lubricants	1,000	2,057
682	Tires and Tubes	8,000	5,939
683	Repair Parts for Vehicle (Bus)	15,000	15,673
684	Repair Parts for Garage Equipment	12,000	6,750
689	Misc. Supplies (Shop)	1,500	579
TOTAL SUPPLIES & MATERIALS (Subtotal)		111,700	111,513
730	Equipment	3,000	3,877
732	School Buses	148,000	147,518
TOTAL EQUIPMENT (Subtotal)		151,000	151,395
890	Misc. Expenditures	1,000	526
891	Training	1,000	965
TOTAL EXPENDITURES, STUDENT TRANS. SERVICES		856,551	799,349

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES		
<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

EMERY 09	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES		
<u>2900 OTHER SUPPORT 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, OTHER SUPPORT SERVICES	0	0
TOTAL EXPENDITURES FOR SUPPORT SERVICES	4,630,810	4,446,852
<u>5000 DEBT SERVICE (TAX ANTICIPATION NOTES)</u>		
830 Interest	0	
TOTAL EXPENDITURES, 10 MAINT. & OPERATION FUND	15,548,527	14,880,846
<u>6000 OTHER USES & CHANGES</u>		
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	24,750	
946 Increase to Desig. Fund Bal (Spec. Trans.)	0	
950 Increase to Unreserved Fund Balance	0	
TOTAL OTHER USES & CHANGES	24,750	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 10 MAINTENANCE AND OPERATION FUND	15,573,277	14,880,846

TOTAL EXPENDITURE BY OBJECT - 10 MAINTENANCE AND OPERATION FUND

100 Salaries	8,905,942	8,792,458
200 Employee Benefits	4,012,197	3,913,809
300-500 Purchased Services	455,275	272,570
600 Supplies and Materials	447,552	308,041
700 Property	985,139	892,428
800 Other Objects	742,422	701,540
GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND	15,548,527	14,880,846

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EMERY 09	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES		

23 NON K-12 PROGRAMS FUND

3000 OPERATION OF NONINSTRUCTIONAL SERVICES		
3200 OTHER SERVICES		
100 Salaries	320,948	305,827
200 Employee Benefits	162,097	174,172
300-500 Purchased Services	0	
600 Supplies and Materials	40,613	
700 Property	0	
800 Other Objects	0	
TOTAL EXPENDITURES, OTHER SERVICES	523,658	479,999
3300 COMMUNITY SERVICES		
100 Salaries	176,943	151,393
200 Employee Benefits	65,973	59,768
300-500 Purchased Services	13,245	8,832
600 Supplies and Materials	37,714	25,034
700 Property	12,757	
800 Other Objects	1,527	680
TOTAL EXPENDITURES, COMMUNITY SERVICES	308,159	245,707
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	831,817	725,706
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	54,880
945 Increase to Designated Fund Balance	0	
950 Increase to Unreserved Fund Balance	0	
TOTAL OTHER USES & CHANGES	0	54,880
GRAND TOTAL EXPENDITURES, USES, & CHANGES 23 NON K-12 PROGRAMS FUND	831,817	780,586

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

100 Salaries	497,891	457,220
200 Employee Benefits	228,070	233,940
300-500 Purchased Services	13,245	8,832
600 Supplies and Materials	78,327	25,034
700 Property	12,757	0
800 Other Objects	1,527	680
GRAND TOTAL EXPENDITURES BY OBJECT 23 NON K-12 PROGRAMS FUND	831,817	725,706

ANNUAL FINANCIAL REPORT

EMERY 09

EXPENDITURES

ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
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31 DEBT SERVICE FUND

<u>5000 DEBT SERVICE</u>		
830 Interest	78,613	75,981
840 Redemption of Principal	385,000	385,000
890 Miscellaneous Expenditures	45,733	2,500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	509,346	463,481
<u>6000 OTHER USES & CHANGES</u>		
930 Interfund Transfers	0	
935 Increase to Undistributed Reserve 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 31 DEBT SERVICE FUND	509,346	463,481

32 CAPITAL PROJECTS FUND

<u>.0002 TAX RATE PROGRAM</u>		
<u>2600 MAINTENANCE OF PLANT SERVICES</u>		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials	241,000	192,906
700 Property	0	
800 Other Objects	0	
TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES	241,000	192,906
<u>10% OF BASIC PROGRAM</u>		
<u>1000 INSTRUCTION (10% of Basic)</u>		
610 Supplies	174,229	172,415
641 Textbooks	117,260	117,868
730 Equipment	362,459	347,050
TOTAL EXPENDITURES, INSTRUCTION	653,948	637,333
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>		
610 Supplies	32,223	28,423
730 Equipment	2,800	2,462
TOTAL EXPENDITURES, SUPPORTING SERVICES	35,023	30,885
<u>2500 SUPPORT SERVICES - BUSINESS (10% of Basic)</u>		
610 Supplies	26,500	16,564
730 Equipment	15,000	8,524
TOTAL EXPENDITURES, BUSINESS	41,500	25,088
<u>2600 MAINTENANCE OF PLANT SERV. (10% of Basic)</u>		
610 Supplies	90,000	86,523
730 Equipment	0	
TOTAL EXPENDITURES, MAINTENANCE OF PLANT	90,000	86,523

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES		
2700 STUDENT TRANS. SERVICES (10% of Basic)		
610 Supplies	0	
730 Equipment	0	
732 School Buses	0	
TOTAL EXPENDITURES, STUDENT TRANSPORTATION	0	0
2830 STAFF SERVICES (10% of Basic)		
610 Supplies	0	
730 Equipment	0	
TOTAL EXPENDITURES, STAFF SERVICES	0	0
2840 DATA PROCESSING (10% of Basic)		
610 Supplies	0	
730 Equipment	0	
TOTAL EXPENDITURES, DATA PROCESSING	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)		
610 Supplies	0	
730 Equipment	0	
TOTAL EXPENDITURES, OTHER SUPPORT SERVICES	0	0
4501A FACILITIES ACQ. & CONST. SERV. (10% of Basic) PERFORMED BY STAFF		
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
4502A FACILITIES ACQ. & CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS		
460 Construction and Remodeling	0	
700 Property	0	
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)	0	0
5000 DEBT SERVICES (10% of Basic)		
830 Interest	0	
840 Redemption of Principal	0	
TOTAL EXPENDITURES, DEBT SERVICE	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	820,471	779,829

ANNUAL FINANCIAL REPORT

EMERY 09		ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES			
4501B FACILITIES ACQUISITION & CONST. SERVICES PERFORMED BY STAFF			
100	Salaries	487,548	492,572
200	Employee Benefits	198,045	194,880
300-500	Purchased Services	144,875	173,983
600	Supplies and Materials	529,825	469,963
680	Supplies and Materials - Buses	85,169	124,140
710	Land and Improvements	48,200	7,090
720	Buildings	1,200,000	302,410
731	Machinery	0	
732	School Buses	0	
733	Furniture and Fixtures	75,100	13,545
734	Audio-Visual Equipment	25,000	21,078
735	Non-Bus Vehicles	19,000	64,570
739	Other Equipment	217,825	18,484
750	Media Materials	0	
800	Other Objects	11,000	11,304
TOTAL EXPEND., FACILITIES A & C (STAFF)		3,041,587	1,894,019
4502B FACILITIES ACQ. & CONST. SERV. PERFORMED BY CONTRACTORS			
460	Construction and Remodeling	0	
700	Property	0	
TOTAL EXPEND., FACILITIES A & C (CONTRACTORS)		0	0
TOTAL EXPENDITURES, FACILITIES A & C		3,041,587	1,894,019
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		4,103,058	2,866,754
6000 OTHER USES & CHANGES			
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	1,052,831
945	Increase to Designated Fund Balance	0	
950	Increase to Unreserved Fund Balance	0	
TOTAL OTHER USES & CHANGES		0	1,052,831
GRAND TOTAL EXPENDITURES, USES, & CHANGES 32 CAPITAL PROJECTS FUND		4,103,058	3,919,585

TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND

100	Salaries	487,548	492,572
200	Employee Benefits	198,045	194,880
300-500	Purchased Services	144,875	173,983
600	Supplies and Materials	1,296,206	1,208,802
700	Property	1,965,384	785,213
800	Other Objects	11,000	11,304
GRAND TOTAL EXPENDITURES BY OBJECT 32 CAPITAL PROJECTS FUND		4,103,058	2,866,754

ANNUAL FINANCIAL REPORT

EMERY 09

EXPENDITURES

ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
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40 BUILDING RESERVE FUND

4000 FACILITIES ACQUISITION & CONST. SERVICES		
100 Salaries	0	
200 Employee Benefits	0	
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	0
6000 OTHER USES & CHANGES		
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	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 40 BUILDING RESERVE FUND	0	0

49 FOOD SERVICE FUND (GOVERNMENTAL FUNDS ONLY)*

3100 FOOD SERVICES		
100 Salaries	269,447	271,689
200 Employee Benefits	151,157	167,013
300-500 Purchased Services	1,000	1,497
600 Supplies and Materials (except food)	12,082	2,588
630 Food	336,325	325,972
700 Property	600	568
800 Other Objects	2,106	2,799
TOTAL EXPENDITURES, 49 FOOD SERVICES FUND	772,717	772,126
6000 OTHER USES & CHANGES		
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	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 49 FOOD SERVICE FUND	772,717	772,126

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

ANNUAL FINANCIAL REPORT

EMERY 09

EXPENDITURES

ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
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51 FOOD SERVICE FUND (PROPRIETARY FUNDS ONLY)*

3100 FOOD SERVICES		
100 Salaries	0	
200 Employee Benefits	0	
300-500 Purchased Services	0	
600 Supplies and Materials (except food)	0	
630 Food	0	
700 Property	0	
780 Depreciation	0	
800 Other Objects	0	
TOTAL EXPENDITURES, 51 FOOD SERVICES FUND	0	0
6000 OTHER USES & CHANGES		
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	0
GRAND TOTAL EXPENDITURES, USES, & CHANGES 51 FOOD SERVICE FUND	0	0

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

52 ENTERPRISE FUNDS

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

ANNUAL FINANCIAL REPORT

EMERY 09	ENDING BUDGET EXPENDITURES FY 2003	ACTUAL EXPENDITURES FY 2003
EXPENDITURES		

71 EXPENDABLE TRUST FUNDS

---- OTHER OUTLAYS		
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, 71 TRUST FUNDS	0	0
6000 OTHER USES & CHANGES		
920 Increase to Reserved for Encumbrances	0	
925 Increase to Reserved for Inventories	0	
930 Interfund Transfers	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 71 TRUST FUNDS	0	0

SUMMARY OF TOTAL EXPENDITURES / USES

GRAND TOTAL EXPENDITURES - Unshaded Cells	21,765,465	19,708,913
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	24,750	1,107,711
GRAND TOTAL - Unshaded Cells	21,790,215	20,816,624

SUMMARY OF TOTAL EXPENDITURES BY OBJECT - ALL FUNDS

100 Salaries	10,160,828	10,013,939
200 Employee Benefits	4,589,469	4,509,642
300-500 Purchased Services	614,395	456,882
600 Supplies and Materials	2,170,492	1,870,437
700 Property	2,963,880	1,678,209
800 Other Objects	1,266,401	1,179,804
GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS	21,765,465	19,708,913

ANNUAL FINANCIAL REPORT

EMERY 09

Detail Schedule of Property Tax

	2001-2002		2002-2003		2003-2004	
	TAX RATE	AMOUNT RECEIVED	TAX RATE	AMOUNT ANTICIPATED	TAX RATE	AMOUNT ANTICIPATED

10 MAINTENANCE AND OPERATION FUND

Basic Program (53A-17a-135)	.001785	2,294,151	.001807	2,189,990	.001825	2,295,744
Voted Leeway (53A-17a-133)	.000415	529,062	.000800	965,839	.000800	1,006,000
Board Leeway (53A-17a-134)	.000415	529,062	.000437	527,589	.000433	544,690
P.L. 81-874 (53A-17a-143)						
Transportation (53A-17a-127)	.000151	192,548	.000160	193,168	.000158	198,755
Vehicle Fees in Lieu of Tax (59-2-405) - M&O		230,957		223,360		205,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		5,500		5,000		5,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,000		800		500
Tort Liability (63-30-27)	.000022	28,053	.000023	27,768	.000023	28,932
Tax Sales and Redemptions & Other	xxx	111,700	xxx	108,500	xxx	99,500
Judgement Recovery (59-2-1328)	.000569	726,706	.000335	404,443		
Tax Refunds	xxx		xxx		xxx	
TOTAL MAINTENANCE & OPERATION FUND NO. 10	.003357	4,648,739	.003562	4,646,457	.003239	4,384,121

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000372	474,358	.000391	472,554	.000459	577,000
Vehicle Fees in Lieu of Tax (59-2-405)		20,128		14,000		12,000
Tax Sales and Redemptions & Other	xxx	7,000	xxx	6,000	xxx	6,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL NON K-12 FUND NO. 23	.000372	501,486	.000391	492,554	.000459	595,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001785	2,276,438	.000390	470,846	.000357	449,000
Vehicle Fees in Lieu of Tax (59-2-405)		71,000		31,000		14,400
Tax Sales and Redemptions & Other	xxx	33,000	xxx	7,500	xxx	5,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001785	2,380,438	.000390	509,346	.000357	468,400

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.001495	1,906,356	.001492	1,801,290	.001520	1,912,000
10% of Basic (53A-17a-145)	.000667	850,528	.000782	944,108	.000653	821,436
Voted Capital (53A-16-110)						
Vehicle Fees in Lieu of Tax (59-2-405)		95,116		90,500		65,000
Tax Sales and Redemptions & Other	xxx	39,000	xxx	36,000	xxx	26,000
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.002162	2,891,000	.002274	2,871,898	.002173	2,824,436

40 BUILDING RESERVE FUND

Building Reserve Fund (53A-23-101)						
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx		xxx		xxx	
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL BUILDING RESERVE FUND NO. 40	.000000	0	.000000	0	.000000	0

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.007676	10,421,663	.006617	8,520,255	.006228	3,6271,957
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MISCELLANEOUS REPORT SECTION

EMERY 09

FY 2003

A. 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	_____	

B. STATUS OF DISTRICT INDEBTEDNESS

<u>BONDED INDEBTEDNESS</u>		
1. Bonds Outstanding at Beginning of Year		\$ <u> 1,885,000</u>
2. Bonds Issued During Year for:		
a. New Capital Outlay	\$ _____	
b. Funding Current/Floating Debt	\$ _____	
c. Refunding Bonds	\$ _____	
Total Bonds Issued During Year		\$ <u> 0</u>
3. Total Bonds Retired During Year		\$ <u> 385,000</u>
Total Bonded Indebtedness		\$ <u> 1,500,000</u>
<u>NON-BONDED INDEBTEDNESS</u>		
4. Contingencies, Compensations, Benefits, Pensions, Etc.		\$ _____
5. Bond Anticipation Notes		\$ _____
6. School Building Revolving Account Balance		\$ _____
7. Capital Leases		\$ _____
8. Miscellaneous Debt		\$ _____
Total Non-Bonded Indebtedness		\$ <u> 0</u>
TOTAL GENERAL LONG-TERM DEBT		\$ <u> 1,500,000</u>

C. VOTED LEEWAY

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

D. 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, 2003

11/20/2009

EMERY 09

A. SCHOOL BOND ELECTION

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

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	1,885,000	-	(385,000)	1,500,000	-
Deferred amounts for issuance premium	-	-	-	-	
Deferred amounts on refunding	-	-	-	-	
Other (please list)	-		-	-	
	-		-	-	
	-		-	-	
	-		-	-	
TOTAL BONDS PAYABLE, NET	1,885,000	-	(385,000)	1,500,000	-
Obliations under capital leases	-	-		-	
School Building Revolving Account Balance	-	-	-	-	
Arbitrage rebate payable	-	-	-	-	
Accrued vacation payable	339,409	-	(34,645)	304,764	
Early retirement payable	1,298,933	499,497	-	1,798,430	
Other (please list)	-			-	
	-			-	
	-			-	
	-			-	
	-			-	
	-			-	
	-			-	
TOTAL GOVERNMENTAL ACTIVITY LONG-TERM LIABILITIES	3,523,342	499,497	(419,645)	3,603,194	-

C. VOTED LEEWAY

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

D. 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	_____	

ANNUAL FINANCIAL REPORT

11/20/2009

STATEMENT OF NON-CURRENT GOVERNMENTAL ASSETS
For the year ended June 30, 2003

EMERY 09

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	349,397	-	-	349,397
Construction in progress	-	-	-	-
Water stock	-	-	-	-
Other (please list)	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL CAPITAL ASSETS, NOT BEING DEPRECIATED	349,397	-	-	349,397
Capital assets, being depreciated:				
Buildings and improvements	41,789,095	111,038	-	41,900,133
Furniture and equipment	1,602,924	75,645	-	1,678,569
Other (please list)	2,156,487	157,265	-	2,313,752
Vehicles	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL CAPITAL ASSETS, BEING DEPRECIATED	45,548,506	343,948	-	45,892,454
Accumulated depreciation for:				
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Other (please list)	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
TOTAL ACCUMULATED DEPRECIATION	-	-	-	-
TOTAL CAPITAL ASSETS, BEING DEPRECIATED, NET	45,548,506	343,948	-	45,892,454
Governmental activities capital assets, net	45,897,903	343,948	-	46,241,851

EOF