



**ANNUAL
FINANCIAL
REPORT**

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2005**

BUDGET 53A-19-101
6/21/2005 June 21,2005
Date of Hearing Date of Adoption

ACTUAL 53A-3-404 21-Jun-05
Last Date Budget Amended by Board

09 Emery

Entity

Ross C. Huntington 9/14/2005
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.

Signature of Business Administrator: 9/14/2005
Date

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

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

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

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	4,576,662		3,324,988
8120	Investments			-
8131	Receivables - Other Local	20,907		12,788
8132	Receivables - Property Taxes	4,648,257		4,620,934
8133	Receivables - State	62,946		50,379
8134	Receivables - Federal	483,817		587,659
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures			-
8190	Other Assets			-
TOTAL ASSETS		9,792,589		8,596,748
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable	595,162		221,384
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings	1,876,610		1,234,550
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes	4,621,023		4,585,954
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		7,092,795		6,041,888
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	495,340		816,912
9842	Reserved for Inventories			-
9845	Reserved for Prepaid Expenditures			-
9846	Reserved for Special Transportation			-
9847	Reserved for Tort Liability			-
9848	Reserved for Other			-
9851	Unreserved, Designated for Undistributed Reserve *			-
9852	Unreserved, Designated for Unrestricted Programs			-
9853	Unreserved, Designated for Employee Benefit Obligations			-
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance	2,204,454		1,737,948
TOTAL FUND BALANCES		2,699,794		2,554,860
TOTAL LIABILITIES AND FUND BALANCES		9,792,589		8,596,748

* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	4,446,636	4,672,023	4,696,260	4,712,254
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	5,556	5,000	3,137	2,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	127,451	180,000	227,902	200,000
1700 Student Activities				
1900 Other Revenues From Local Sources	222,481	96,768	100,472	74,546
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	15,650	15,000	15,995	15,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	4,817,774	4,968,791	5,043,766	5,003,800

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	3,190,633	2,662,340	2,660,876	2,620,745
3015 Necessary Existent Small Schools	766,786	821,218	821,218	879,793
3020 Professional Staff	591,620	593,792	593,792	607,052
3025 Administrative Costs	103,200	104,736	104,736	109,440
Restricted Basic Programs				
3105 Special Education -- Add-On	751,087	837,050	837,050	851,573
3110 Special Education -- Self-Contained	54,539	62,054	62,054	103,943
3120 Extended Year Program -- Severely Disabled	7,323	8,272	8,272	7,985
3125 Special Education -- State Programs	42,911	42,357	42,357	42,000
3155 Applied Technology -- Add-On	286,970	359,726	359,726	355,879
3160 Applied Technology -- Set-Aside	33,657	15,583	15,583	15,966
3230 Class Size Reduction (State Funds)	313,555	310,381	310,386	321,213
TOTAL BASIC SCHOOL PROGRAM GENERATED	6,142,281	5,817,509	5,816,050	5,915,589
Other Minimum School Programs				
3211 Gifted and Talented	10,912	10,581	10,581	10,542
3212 Advanced Placement	4,267	3,327	3,327	3,327
3213 Concurrent Enrollment	43,620	43,843	43,843	43,843
3215 At-Risk -- Regular Program	37,077	37,662	37,662	38,768
3218 At-Risk -- Homeless and Minority	3,636	4,834	4,834	
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3255 Quality Teaching Block Grant	346,244	342,250	342,250	348,017
3260 Local Discretionary Block Grant	159,561	156,021	156,022	142,761
3270 Interventions for Student Success Block Grant	97,450	106,492	106,492	106,101
3405 Social Security and Retirement	1,353,736	1,505,355	1,505,356	1,508,295
3415 Pupil Transportation	548,661	564,386	564,386	518,076
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	57,711	67,266	67,266	66,785
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement		82,788	82,789	
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	8,805,156	8,742,314	8,740,858	8,702,104
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *	8,805,156	8,742,314	8,740,858	8,702,104
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)		152,294	159,371	
3710 Driver Education (Behind-the-Wheel)	21,540	37,000	37,000	20,000
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	60,587	143,089	144,553	144,221
3900 Revenues From Other State Agencies	10,450	46,062	46,062	
TOTAL REVENUES FROM STATE SOURCES	8,897,733	9,120,759	9,127,844	8,866,325

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	26,281	25,888	25,888	
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	14,090	18,684	18,684	
4500 Restricted Federal Through State		37,937	19,600	
4520 Programs for the Disabled (IDEA)	493,865	539,454	546,508	545,963
4530 Applied Technology Education	69,907	58,736	58,736	37,396
4600 Other Restricted Federal Through State	47,087	1,000	1,000	
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	447,517	451,012	448,473	436,166
4810 Federal Forest Service (in Lieu of Tax)	13,072	13,000	13,242	13,000
TOTAL REVENUES FROM FEDERAL SOURCES	1,111,819	1,145,711	1,132,131	1,032,525
TOTAL REVENUES, 10 GENERAL FUND	14,827,326	15,235,261	15,303,741	14,902,650

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	5,616,852	5,627,630	5,613,360	5,652,930
132 Salaries - Substitute Teachers	84,555	80,630	85,389	80,000
161 Salaries - Teacher Aides and Paraprofessionals	489,233	517,836	517,208	541,152
100 Salaries - All Other	334,327	245,011	247,762	
Total Salaries (100)	6,524,967	6,471,107	6,463,719	6,274,082
210 Retirement		959,716	960,891	903,631
220 Social Security		494,883	482,825	481,027
240 Insurance (Health/Dental/Life)		1,503,481	1,513,753	1,451,759
200 Other Benefits	3,016,408	225,437	224,798	147,347
Total Benefits (200)	3,016,408	3,183,517	3,182,267	2,983,764
300 Purchased Professional and Technical Services	126,480	312,112	149,475	141,636
400 Purchased Property Services				
500 Other Purchased Services	19,884	34,942	16,001	12,300
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	19,884	34,942	16,001	12,300
600 Supplies	163,180	542,769	161,550	367,252
641 Textbooks				
Total Supplies (600)	163,180	542,769	161,550	367,252
700 Property (Instructional Equipment)	293,758	407,229	238,931	225,466
800 Other Objects	107,808	126,665	94,524	58,294
810 Dues and Fees	4,647	6,524	5,020	3,338
Total Other Objects (800)	112,455	133,189	99,544	61,632
TOTAL INSTRUCTION (1000)	10,257,132	11,084,865	10,311,487	10,066,132
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel				
142 Salaries - Guidance Personnel	156,095	160,794	160,793	136,078
143 Salaries - Health Services Personnel				
144 Salaries - Psychological Personnel	66,793	67,870	67,870	70,751
152 Salaries - Secretarial and Clerical	20,644	21,008	21,008	14,225
100 Salaries - All Other	38,860	23,948	23,948	
Total Salaries (100)	282,392	273,620	273,619	221,054
210 Retirement		40,244	40,483	32,893
220 Social Security		20,753	20,575	17,010
240 Insurance (Health/Dental/Life)		49,394	47,446	50,694
200 Other Benefits	102,479		494	1,500
Total Benefits (200)	102,479	110,391	108,998	102,097
300 Purchased Professional and Technical Services	41,384	40,000	37,723	43,000
400 Purchased Property Services				
500 Other Purchased Services	1,314	5,000	3,172	4,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	1,314	5,000	3,172	4,500
600 Supplies	3,333	72,723	32,331	28,283
700 Property	-			
800 Other Objects	-			
810 Dues and Fees	1,935	3,000	1,874	2,000
Total Other Objects (800)	1,935	3,000	1,874	2,000
TOTAL STUDENTS (2100)	432,837	504,734	457,717	400,934

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	166,041	204,391	204,381	175,772
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	39,090	41,010	41,010	47,933
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.				
100 Salaries - All Other	9,530	7,282	7,282	
Total Salaries (100)	214,661	252,683	252,673	223,705
210 Retirement		37,473	37,598	33,288
220 Social Security		19,261	19,153	17,112
240 Insurance (Health/Dental/Life)		32,144	31,577	33,054
200 Other Benefits	73,348			1,200
Total Benefits (200)	73,348	88,878	88,328	84,654
300 Purchased Professional and Technical Services	1,800			
400 Purchased Property Services				
500 Other Purchased Services	3,348	5,500	3,781	5,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	3,348	5,500	3,781	5,500
600 Supplies	156	6,238	421	500
644 Library Books				
650 Periodicals				
660 Audio Visual Materials				
Total Supplies (600)	156	6,238	421	500
700 Property				
800 Other Objects	752	731	210	587
810 Dues and Fees	477	2,000	440	500
Total Other Objects (800)	1,229	2,731	650	1,087
TOTAL INSTRUCTIONAL STAFF (2200)	294,542	356,030	345,853	315,446
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	109,750	94,375	94,375	96,505
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	35,526	36,758	36,758	37,906
100 Salaries - All Other	4,779	1,951	1,951	
Total Salaries (100)	150,055	133,084	133,084	134,411
210 Retirement		19,803	19,803	20,000
220 Social Security		10,177	9,618	10,282
240 Insurance (Health/Dental/Life)		80,883	78,168	74,237
200 Other Benefits	103,964	7,688	7,687	7,006
Total Benefits (200)	103,964	118,551	115,276	111,525
300 Purchased Professional and Technical Services		340	336	
400 Purchased Property Services				
500 Other Purchased Services	31,374	32,000	25,965	28,800
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	31,374	32,000	25,965	28,800
600 Supplies	3,613	4,000	2,418	
700 Property				2,000
800 Other Objects	10,862			5,000
810 Dues and Fees	13,684	22,900	22,863	20,000
Total Other Objects (800)	24,546	22,900	22,863	25,000
TOTAL DISTRICT ADMINISTRATION (2300)	313,552	310,875	299,942	301,736

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	668,057	627,040	627,460	648,304
152 Salaries - Secretarial and Clerical	258,325	267,743	267,145	268,564
100 Salaries - All Other	44,272	32,888	32,888	
Total Salaries (100)	970,654	927,671	927,493	916,868
210 Retirement		137,698	143,263	136,431
220 Social Security		70,775	69,725	70,141
240 Insurance (Health/Dental/Life)		263,461	247,696	226,471
200 Other Benefits	495,423	69,324	71,317	63,893
Total Benefits (200)	495,423	541,258	532,001	496,936
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	7,391	23,300	7,289	22,705
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	7,391	23,300	7,289	22,705
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)	1,473,468	1,492,229	1,466,783	1,436,509
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	150,185	142,789	142,789	142,811
210 Retirement		21,247	21,247	21,250
220 Social Security		10,920	10,846	10,925
240 Insurance (Health/Dental/Life)		27,944	27,600	34,282
200 Other Benefits	71,542	10,809	10,808	900
Total Benefits (200)	71,542	70,920	70,501	67,357
300 Purchased Professional and Technical Services	13,500	14,000	14,000	15,000
400 Purchased Property Services				
500 Other Purchased Services	1,698	3,000	2,724	5,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	1,698	3,000	2,724	5,500
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	4,751	4,610	5,037	3,500
Total Other Objects (800)	4,751	4,610	5,037	3,500
TOTAL CENTRAL (2500)	241,676	235,319	235,051	234,168
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance				751,581
100 Salaries - All Other	495,341	485,734	474,113	
Total Salaries (100)	495,341	485,734	474,113	751,581
210 Retirement		72,268	70,357	111,814
220 Social Security		37,091	35,351	57,495
240 Insurance (Health/Dental/Life)		125,566	123,869	188,847
200 Other Benefits	215,295			6,000
Total Benefits (200)	215,295	234,925	229,577	364,156
300 Purchased Professional and Technical Services	421	6,581	345	
400 Purchased Property Services		33,135	30,662	31,845
500 Other Purchased Services		55,150	54,966	54,450
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	55,150	54,966	54,450
600 Supplies	762	588,000	587,256	541,500
700 Property	13,113	39,906	17,095	
800 Other Objects	921		98	
810 Dues and Fees				
Total Other Objects (800)	921	-	98	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	725,853	1,443,431	1,394,112	1,743,532

ANNUAL FINANCIAL REPORT

09 Emery					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005	FY 2005	FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	29,137	29,429	24,524	30,369
171	Salaries - Supervisors	57,883	60,095	59,441	43,941
172	Salaries - Bus Drivers	243,826	236,001	224,675	241,461
173	Salaries - Mechanics and Other Garage Employees	41,414	42,187	42,187	43,481
174	Salaries - Other (Trainers, etc.)	16,758	13,304	13,303	19,140
	Total Salaries (100)	389,018	381,016	364,130	378,392
210	Retirement	54,778	52,493	44,411	52,369
220	Social Security	28,717	29,129	26,962	28,947
240	Insurance (Health / Accident / Life)	115,573	139,150	137,084	111,861
200	Other Benefits	7,755	21,046	20,818	22,621
	Total Benefits (200)	206,823	241,818	229,275	215,798
400	Purchased Property Services	1,241	1,400	1,427	1,200
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	200			
515	Payments in Lieu of Transportation - Subsistence	7,865	2,900	3,206	7,500
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)	2,531	2,200	1,287	1,500
580	Travel / Per Diem	9,830	12,100	12,690	7,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	20,426	17,200	17,183	16,000
624	Motor Fuel	62,725	105,000	104,288	110,000
625	Natural Gas	4,313	4,500	5,760	5,500
626	Electricity	6,678	6,800	5,902	6,000
600	Other Supplies	38,952	33,200	33,557	34,200
	Total Supplies (600)	112,668	149,500	149,507	155,700
730	Equipment	276	2,000	4,787	5,000
732	School Buses	146,659	175,000	169,383	175,000
	Total Property (700)	146,935	177,000	174,170	180,000
890	Miscellaneous Expenditures	734	750	1,269	1,200
891	Training	1,717	1,500	769	1,250
	Total Other Objects (800)	2,451	2,250	2,038	2,450
TOTAL STUDENT TRANSPORTATION (2700)		879,562	970,184	937,730	949,540

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	4,361,490	5,312,802	5,137,188	5,381,865
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	14,618,622	16,397,667	15,448,675	15,447,997

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		1,162,406		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	1,162,406	-	-

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	4,817,774	4,968,791	5,043,766	5,003,800
3000 Total State	8,897,733	9,120,759	9,127,844	8,866,325
4000 Total Federal	1,111,819	1,145,711	1,132,131	1,032,525
TOTAL REVENUES	14,827,326	15,235,261	15,303,741	14,902,650
EXPENDITURES BY OBJECT				
100 Salaries	9,177,273	9,067,704	9,031,620	9,042,904
200 Employee Benefits	4,285,282	4,590,258	4,556,223	4,426,287
300 Purchased Professional and Technical Services	183,585	373,033	201,879	199,636
400 Purchased Property Services	1,241	34,535	32,089	33,045
500 Other Purchased Services	85,435	176,092	131,081	149,755
600 Supplies	283,712	1,363,230	933,483	1,093,235
700 Property	453,806	624,135	430,196	407,466
800 Other Objects	148,288	168,680	132,104	95,669
TOTAL EXPENDITURES	14,618,622	16,397,667	15,448,675	15,447,997
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	208,704	(1,162,406)	(144,934)	(545,347)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	1,162,406	-	-
NET CHANGE IN FUND BALANCE	208,704	-	(144,934)	(545,347)
FUND BALANCE - BEGINNING (From Prior Year)	2,491,090	2,699,794	2,699,794	2,554,860
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	2,699,794	2,699,794	2,554,860	2,009,513

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	350,792		361,841
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes	625,806		621,970
8133	Receivables - State			-
8134	Receivables - Federal	25,312		14,908
8135	Due from Other Funds			-
8140	Inventories			-
8150	Prepaid Expenditures			-
8190	Other Assets			-
TOTAL ASSETS		1,001,910		998,719
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable	20,112		94
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings	76,377		44,855
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes	622,659		618,773
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		719,148		663,722
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments			-
9845	Reserved for Prepaid Expenditures			-
9848	Reserved for Other	47,826		43,054
9852	Unreserved, Designated for Unrestricted Programs			-
9853	Unreserved, Designated for Employee Benefit Obligations			-
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance	234,936		291,943
TOTAL FUND BALANCES		282,762		334,997
TOTAL LIABILITIES AND FUND BALANCES		1,001,910		998,719

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	621,690	632,159	634,023	622,773
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	63,750	2,000	4,234	2,500
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	685,440	634,159	638,257	625,273
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	148,350	161,468	161,468	172,849
3209 Adult High School	44,800	31,849	31,849	20,779
3210 Adult Basic Skills				
3405 Social Security and Retirement	34,857	34,857	34,857	34,857
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	228,007	228,174	228,174	228,485
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	29,775	29,818	29,818	29,467
4580 Adult Education	11,000			
4900 Other Revenues From Federal Sources	12,110	312	312	
TOTAL REVENUES FROM FEDERAL SOURCES	52,885	30,130	30,130	29,467
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	966,332	892,463	896,561	883,225

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	305,044	311,008	309,399	337,933
210 Retirement		45,013	44,747	49,019
220 Social Security		23,792	23,008	25,850
240 Insurance (Health/Dental/Life)		116,626	112,271	110,577
200 Other Benefits	167,320			3,600
Total Benefits (200)	167,320	185,431	180,026	189,046
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		47,822	-	9,096
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	472,364	544,261	489,425	536,075
3300 COMMUNITY SERVICES				
100 Salaries	248,786	249,407	240,472	234,342
210 Retirement		30,365	29,656	33,296
220 Social Security		18,818	17,760	17,326
240 Insurance (Health/Dental/Life)		38,024	36,862	34,367
200 Other Benefits	85,053	4,500	4,429	2,400
Total Benefits (200)	85,053	91,707	88,707	87,389
300 Purchased Professional and Technical Services	20,239	1,186	1,186	
400 Purchased Property Services	282	358	357	
500 Other Purchased Services	3,820	3,788	3,748	3,007
600 Supplies	18,503	46,311	17,159	21,957
700 Property		2,845	2,845	
800 Other Objects	55,887	426	427	455
810 Dues and Fees				
Total Other Objects (800)	55,887	426	427	455
TOTAL COMMUNITY SERVICES (3300)	432,570	396,028	354,901	347,150
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	904,934	940,289	844,326	883,225

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		47,826		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	47,826	-	-

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	685,440	634,159	638,257	625,273
3000 Total State	228,007	228,174	228,174	228,485
4000 Total Federal	52,885	30,130	30,130	29,467
TOTAL REVENUES	966,332	892,463	896,561	883,225
EXPENDITURES BY OBJECT				
100 Salaries	553,830	560,415	549,871	572,275
200 Employee Benefits	252,373	277,138	268,733	276,435
300 Purchased Professional and Technical Services	20,239	1,186	1,186	-
400 Purchased Property Services	282	358	357	-
500 Other Purchased Services	3,820	3,788	3,748	3,007
600 Supplies	18,503	94,133	17,159	31,053
700 Property	-	2,845	2,845	-
800 Other Objects	55,887	426	427	455
TOTAL EXPENDITURES	904,934	940,289	844,326	883,225
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	61,398	(47,826)	52,235	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	47,826	-	-
NET CHANGE IN FUND BALANCE	61,398	-	52,235	-
FUND BALANCE - BEGINNING (From Prior Year)	221,365	282,763	282,763	334,998
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	282,763	282,763	334,998	334,998

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery 31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	265,904		231,998
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes	490,940		527,145
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets			-
TOTAL ASSETS		756,844		759,143
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			-
9530	Accrued Liabilities			-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes	488,492		524,667
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		488,492		524,667
9800 FUND BALANCES				
9843	Reserved for Debt Service	268,352		234,476
9854	Designated for Other			-
9859	Unreserved, Undesignated Fund Balance			-
TOTAL FUND BALANCES		268,352		234,476
TOTAL LIABILITIES AND FUND BALANCES		756,844		759,143

ANNUAL FINANCIAL REPORT

09 Emery				
31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	484,897	493,492	491,592	527,667
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	484,897	493,492	491,592	527,667
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	484,897	493,492	491,592	527,667

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	56,150	94,742	94,742	76,943
840 Redemption of Principal	410,000	430,000	430,000	448,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	250	2,750	727	2,724
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	466,400	527,492	525,469	527,667

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)		34,000	-	
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	34,000	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	484,897	493,492	491,592	527,667
3000 Total State	-	-	-	-
TOTAL REVENUES	484,897	493,492	491,592	527,667
EXPENDITURES BY OBJECT				
800 Other Objects	466,400	527,492	525,469	527,667
TOTAL EXPENDITURES	466,400	527,492	525,469	527,667
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,497	(34,000)	(33,877)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	34,000	-	-
NET CHANGE IN FUND BALANCE	18,497	-	(33,877)	-
FUND BALANCE - BEGINNING (From Prior Year)	249,855	268,352	268,352	268,352
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	268,352	268,352	234,475	268,352

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	4,287,507		3,746,644
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes	2,904,102		2,626,944
8133	Receivables - State			-
8134	Receivables - Federal			-
8190	Other Assets	12,698		29,854
TOTAL ASSETS		7,204,307		6,403,442
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable	68,693		10,150
9530	Accrued Liabilities			-
9540	Accrued Salaries and Withholdings	43,020		-
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes	2,889,204		2,612,262
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Liabilities			-
TOTAL LIABILITIES		3,000,917		2,622,412
9800 FUND BALANCES				
9844	Reserved for Commitments	1,460,900		452,772
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	2,742,490		3,328,258
TOTAL FUND BALANCES		4,203,390		3,781,030
TOTAL LIABILITIES AND FUND BALANCES		7,204,307		6,403,442

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,949,907	2,907,204	2,914,854	2,630,262
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	29,550	2,400	4,499	3,000
TOTAL REVENUES, LOCAL SOURCES	2,979,457	2,909,604	2,919,353	2,633,262
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,979,457	2,909,604	2,919,353	2,633,262

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				149,772
210 Retirement				22,286
220 Social Security				11,458
240 Insurance (Health/Dental/Life)				35,471
200 Other Benefits				17,042
Total Benefits	0	0	0	86,257
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	229,337	205,950	137,360	
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	229,337	205,950	137,360	236,029
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	240,169	143,949	144,360	171,499
641 Textbooks	143,252	212,577	207,212	176,892
Total Supplies (600)	383,421	356,526	351,572	348,391
730 Equipment	313,031	339,430	293,457	343,374
TOTAL INSTRUCTION (1000)	696,452	695,956	645,029	691,765
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	261	550	254	550
730 Equipment	1,186	1,300	1,276	2,800
TOTAL SUPPORTING SERVICES (2000)	1,447	1,850	1,530	3,350
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	28,618	56,081	28,977	29,872
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	28,618	56,081	28,977	29,872
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies	24,072	25,000	12,158	25,000
730 Equipment	10,465	15,000	0	10,000
TOTAL EXPENDITURES CENTRAL (2500)	34,537	40,000	12,158	35,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	31,244	67,620	65,990	68,000
730 Equipment		37,250	36,692	6,200
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	31,244	104,870	102,682	74,200
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	792,298	898,757	790,376	834,187
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries	465,986	473,374	473,334	0
210 Retirement		74,817	74,807	0
220 Social Security		35,945	35,142	0
240 Insurance (Health/Dental/Life)		106,402	102,606	0
200 Other Benefits	203,064	12,042	11,748	0
Total Benefits (200)	203,064	229,206	224,303	0
300 Purchased Professional and Technical Services	7,028			
400 Purchased Property Services	32,871			
460 Construction and Remodeling				
Total Property (400)	32,871	0	0	0
500 Other Purchased Services	854,614	1,000	67,688	178,602
600 Supplies - New Buildings		1,799,609	1,422,451	
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	1,799,609	1,422,451	0
710 Land and Improvements	95,124	2,100	2,100	100,000
720 Buildings	684,023	592,387	38,226	1,350,221
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	56,446	45,000	33,051	
734 Technology Equipment	68,976	63,180	22,163	75,000
735 Non-Bus Vehicles	17,692	64,000	63,845	55,000
739 Other Equipment		88,960	71,105	94,223
Total Property (700)	922,261	855,627	230,490	1,674,444
800 Other Objects	29,373			10,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	29,373	0	0	10,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	2,515,197	3,358,816	2,418,266	1,863,046
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	3,536,832	4,463,523	3,346,002	2,933,262

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2004	BUDGET	FY 2005	BUDGET
		FY 2005		FY 2006

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued	1,510,000			
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	12,065	7,500	4,289	
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		1,546,419		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,522,065	1,553,919	4,289	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,979,457	2,909,604	2,919,353	2,633,262
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,979,457	2,909,604	2,919,353	2,633,262
EXPENDITURES BY OBJECT				
100 Salaries	465,986	473,374	473,334	149,772
200 Employee Benefits	203,064	229,206	224,303	86,257
300 Purchased Professional and Technical Services	7,028	-	-	-
400 Purchased Property Services	32,871	-	-	-
500 Other Purchased Services	854,614	1,000	67,688	178,602
600 Supplies	696,953	2,511,336	2,018,762	471,813
700 Property	1,246,943	1,248,607	561,915	2,036,818
800 Other Objects	29,373	-	-	10,000
TOTAL EXPENDITURES	3,536,832	4,463,523	3,346,002	2,933,262
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(557,375)	(1,553,919)	(426,649)	(300,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,522,065	1,553,919	4,289	-
NET CHANGE IN FUND BALANCE	964,690	-	(422,360)	(300,000)
FUND BALANCE - BEGINNING (From Prior Year)	3,238,700	4,203,390	4,203,390	3,776,681
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	4,203,390	4,203,390	3,781,030	3,476,681

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2004		Balances at June 30, 2005
8100 ASSETS				
8110	Cash in Banks and On Hand	133,035		85,266
8120	Investments			-
8131	Receivables - Other Local			-
8132	Receivables - Property Taxes			-
8133	Receivables - State	20,375		17,901
8134	Receivables - Federal			-
8140	Inventories			
8190	Other Current Assets	38,713		36,456
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		192,123		139,623
9500 LIABILITIES				
9505	Negative Cash Balance			-
9510	Accounts Payable			43
9530	Accrued Liabilities			
9540	Accrued Salaries and Withholdings	56,118		34,620
9550	Due to Other Funds			-
9561	Deferred Revenues - Other Local			-
9562	Deferred Revenues - Property Taxes			-
9563	Deferred Revenues - State			-
9564	Deferred Revenues - Federal			-
9590	Other Current Liabilities			-
9600	Long-term Liabilities - Enterprise Funds			
TOTAL LIABILITIES		56,118		34,663
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories	38,713		36,456
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other			-
9859	Unreserved, Undesignated Fund Balance	97,292		68,504
TOTAL NET ASSETS / FUND BALANCES		136,005		104,960
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		192,123		139,623

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	226,321	255,650	246,435	217,200
1620 Sales to Adults	8,663	15,303	16,078	13,000
1690 Other Revenues From Local Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	234,984	270,953	262,513	230,200
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	87,845	86,000	93,922	80,000
TOTAL REVENUES, STATE SOURCES	87,845	86,000	93,922	80,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	54,531	54,000	55,662	52,000
4572 Lunch Reimbursement (Free and Reduced Meals)	277,366	273,000	283,920	260,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	95,908	96,000	95,925	87,335
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	72,610	72,000	68,134	70,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	500,415	495,000	503,641	469,335
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	823,244	851,953	860,076	779,535

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	285,104	295,324	295,264	281,434
210 Retirement		60,653	60,604	37,363
220 Social Security		21,681	20,813	21,529
240 Insurance (Health/Dental/Life)		105,486	102,048	96,202
200 Other Benefits	170,808	14,781	14,909	16,323
Total Benefits (200)	170,808	202,601	198,374	171,417
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	1,422	2,000	1,716	2,500
600 Non-Food Supplies	27,490	28,800	27,955	32,800
630 Food	365,986	360,244	365,403	288,900
Total Supplies (600)	393,476	389,044	393,358	321,700
700 Property				
780 Depreciation - Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	2,514	2,484	2,160	2,484
810 Dues and Fees	275		250	
Total Other Objects (800)	2,789	2,484	2,410	2,484
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	853,599	891,453	891,122	779,535

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)		39,500		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	39,500	-	-

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

<u>REVENUES BY SOURCE</u>				
1000 Total Local	234,984	270,953	262,513	230,200
3000 Total State	87,845	86,000	93,922	80,000
4000 Total Federal	500,415	495,000	503,641	469,335
TOTAL REVENUES	823,244	851,953	860,076	779,535
<u>EXPENSES / EXPENDITURES BY OBJECT</u>				
100 Salaries	285,104	295,324	295,264	281,434
200 Employee Benefits	170,808	202,601	198,374	171,417
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,422	2,000	1,716	2,500
600 Supplies	393,476	389,044	393,358	321,700
700 Property	-	-	-	-
800 Other Objects	2,789	2,484	2,410	2,484
TOTAL EXPENSES/EXPENDITURES	853,599	891,453	891,122	779,535
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	(30,355)	(39,500)	(31,046)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	39,500	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(30,355)	-	(31,046)	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	166,361	136,005	136,005	136,005
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	136,006	136,005	104,959	136,005

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery SUMMARY - ALL FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE				
1000 Total Local	9,202,552	9,276,999	9,355,481	9,020,202
3000 Total State	9,213,585	9,434,933	9,449,940	9,174,810
4000 Total Federal	1,665,119	1,670,841	1,665,902	1,531,327
TOTAL REVENUES	20,081,256	20,382,773	20,471,323	19,726,339
EXPENDITURES BY OBJECT				
100 Salaries	10,482,193	10,396,817	10,350,089	10,046,385
200 Employee Benefits	4,911,527	5,299,203	5,247,633	4,960,396
300 Purchased Professional and Technical Services	210,852	374,219	203,065	199,636
400 Purchased Property Services	34,394	34,893	32,446	33,045
500 Other Purchased Services	945,291	182,880	204,233	333,864
600 Supplies	1,392,644	4,357,743	3,362,762	1,917,801
700 Property	1,700,749	1,875,587	994,956	2,444,284
800 Other Objects	702,737	699,082	660,410	636,275
TOTAL EXPENDITURES	20,380,387	23,220,424	21,055,594	20,571,686
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(299,131)	(2,837,651)	(584,271)	(845,347)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,522,065	2,837,651	4,289	-
NET CHANGE IN FUND BALANCE	1,222,934	-	(579,982)	(845,347)
FUND BALANCE - BEGINNING (From Prior Year)	6,367,371	7,590,304	7,590,304	7,070,896
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	7,590,305	7,590,304	7,010,322	6,225,549

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ANNUAL FINANCIAL REPORT

09 Emery

Detail Schedule of Property Tax	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001825	2,324,676	.001800	2,417,498	2,449,334	.001720	2,315,698
Voted Leeway (53A-17a-133)	.000800	1,020,376	.000776	1,042,210	1,046,961	.000800	1,077,069
Board Leeway (53A-17a-134) (Class Size Reduction)	.000433	552,279	.000420	564,083	566,655	.000419	564,155
Board Leeway (53A-17a-151) (Reading Program)			.000065	87,298	86,493	.000065	87,512
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000158	201,525	.000153	205,487	206,429	.000300	403,901
Tort Liability (63-30-27)	.000023	29,336	.000022	29,547	29,688	.000022	29,619
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		190,391		182,000	191,359		100,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		9,328		10,000	9,683		7,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,354		900	1,398		1,000
Tax Sales and Redemptions & Other	xxx	109,888	xxx	133,000	108,260	xxx	126,300
Judgement Recovery (59-2-1328)		7,483					
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003239	4,446,636	.003236	4,672,023	4,696,260	.003326	4,712,254

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000459	585,422	.000445	597,659	600,388	.000444	597,773
Vehicle Fees in Lieu of Tax (59-2-405)		26,118		26,500	28,151		21,000
Tax Sales and Redemptions & Other	xxx	10,150	xxx	8,000	5,484	xxx	4,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000459	621,690	.000445	632,159	634,023	.000444	622,773

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000357	455,352	.000345	463,492	465,490	.000376	506,667
Vehicle Fees in Lieu of Tax (59-2-405)		21,455		21,000	21,848		18,000
Tax Sales and Redemptions & Other	xxx	8,090	xxx	9,000	4,254	xxx	3,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000357	484,897	.000345	493,492	491,592	.000376	527,667

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.001520	1,938,706	.001410	1,893,707	1,903,532	.001234	1,661,378
10% of Basic (53A-17a-145)	.000653	832,918	.000634	851,497	855,367	.000632	850,884
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		129,268		119,000	130,623		100,000
Tax Sales and Redemptions & Other	xxx	49,015	xxx	43,000	25,332	xxx	18,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.002173	2,949,907	.002044	2,907,204	2,914,854	.001866	2,630,262

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.006228	8,503,130	.006070	8,704,878	8,736,729	.006012	8,492,956
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ANNUAL FINANCIAL REPORT

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY For the Year Ended June 30, 2005

09 Emery

A. SCHOOL BOND ELECTION

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

B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds	2,600,000		(430,000)	2,170,000
Bond premiums				-
Bond discounts				-
School building revolving account balance	-	-	-	-
Deferred amounts on refundings				-
Net bonds payable	2,600,000	-	(430,000)	2,170,000
Non-general obligation debt:				
Obligations under capital leases	-	-		-
School building revolving account balance	-	-	-	-
Other debt:				-
				-
				-
Total non-general obligation debt	-	0	0	-

C. VOTED LEEWAY

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

D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

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

E. BOARD LEEWAY (53a-17-151) Reading Program

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

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