



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts and Charter Schools

For Fiscal Year Ending June 30, 2008

[X] BUDGET 53A-19-101
6/17/2008 Date of Hearing
6/17/2008 Date of Adoption

[] ACTUAL 53A-3-404
Last Date Budget Amended by Board

09 Emery
Entity

Jared Black 5/29/2008
Prepared by Date

jaredb@emeryschools.org
email address

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

6/12/2008
Signature of Business Administrator: Date

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

- 1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Return the Actual report by October 1 to:

- 1. School Finance & Statistics
Von Hortin
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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	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,877,557	5,588,328	-	5,795,955
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	2,535	1,500		3,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	278,938	200,000		260,000
1700 Student Activities				
1900 Other Revenues From Local Sources	319,658	285,400		184,429
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,550	15,000		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	6,493,238	6,090,228	-	6,258,384

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	2,916,847	3,466,768		3,429,417
3015 Necessary Existent Small Schools	994,970	1,061,951		1,093,346
3020 Professional Staff	644,611	662,416		666,971
3025 Administrative Costs	116,016	120,672		123,696
Restricted Basic Programs				
3105 Special Education -- Add-On	883,887	893,420		918,407
3110 Special Education -- Self-Contained	49,858	64,499		81,992
3120 Extended Year Program -- Severely Disabled	5,084	5,211		5,349
3125 Special Education -- State Programs	46,302			50,000
3155 Applied Technology -- Add-On	417,819	417,903		416,497
3160 Applied Technology -- Set-Aside	16,636	19,369		17,162
3230 Class Size Reduction (State Funds)	308,338	329,634		341,343
TOTAL BASIC SCHOOL PROGRAM GENERATED	6,400,368	7,041,843	-	7,144,180
Other Minimum School Programs				
3211 Gifted and Talented	11,037	11,279		11,453
3212 Advanced Placement	1,904	3,351		1,643
3213 Concurrent Enrollment	53,640	59,612		38,719
3215 At-Risk -- Regular Program	37,064	38,967		41,207
3218 At-Risk -- Homeless and Minority	3,645			
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3255 Quality Teaching Block Grant	357,507	400,145		416,402
3260 Local Discretionary Block Grant	148,869	144,154		140,310
3270 Interventions for Student Success Block Grant	100,780	104,835		107,506
3405 Social Security and Retirement	1,674,829	1,708,529		1,772,356
3415 Pupil Transportation	503,676	565,514		569,457
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	120,760	134,864		167,162
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	63,697	74,215		77,581
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	9,477,776	10,287,308	-	10,487,976
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *	9,477,776	10,287,308	-	10,487,976
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	116,447	327,614		72,998
3710 Driver Education (Behind-the-Wheel)	35,800	15,000		20,000
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	189,528	478,783		865,617
3900 Revenues From Other State Agencies	54,399			41,896
TOTAL REVENUES FROM STATE SOURCES	9,873,950	11,108,705	-	11,488,487

* 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 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	19,916			
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4500 Restricted Federal Through State	20,591			
4520 Programs for the Disabled (IDEA)	529,660	529,660		530,864
4530 Applied Technology Education	44,439			39,938
4600 Other Restricted Federal Through State	25,000			
4700 Federal Received Through Other Agencies	73,776			
4800 No Child Left Behind (NCLB)	442,142	410,165		396,439
4810 Federal Forest Service (in Lieu of Tax)	13,682	13,000		13,500
TOTAL REVENUES FROM FEDERAL SOURCES	1,169,206	952,825	-	980,741
TOTAL REVENUES, 10 GENERAL FUND	17,536,394	18,151,758	-	18,727,612

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	6,045,274	5,933,509	6,298,261
132	Salaries - Substitute Teachers	83,503	105,000	105,000
161	Salaries - Teacher Aides and Paraprofessionals	589,456	585,536	650,332
100	Salaries - All Other	153,277	382,555	448,056
	Total Salaries (100)	6,871,510	7,006,600	-
210	Retirement	1,042,085	1,339,028	1,488,518
220	Social Security	510,493	529,915	575,099
240	Insurance (Health/Dental/Life)	1,355,764	1,671,749	1,456,443
200	Other Benefits	245,188	142,904	176,459
	Total Benefits (200)	3,153,530	3,683,596	-
300	Purchased Professional and Technical Services	221,542	167,086	266,589
400	Purchased Property Services			
500	Other Purchased Services	42,190	4,000	8,000
561	Tuition to Other School Districts Within the State			
562	Tuition to Other School Districts Outside the State			
563	Tuition to Private Schools			
564	Tuition to Educational Service Agencies Within the State			
565	Tuition to Educational Service Agencies Outside the State			
566	Tuition to Charter Schools			
567	Tuition to School Districts for Voucher Payments			
569	Tuition--Other			
	Total Other Purchased Services (500)	42,190	4,000	-
600	Supplies	195,333	712,484	507,882
641	Textbooks	3,445	11,209	
	Total Supplies (600)	198,778	723,693	-
700	Property (Instructional Equipment)	423,477	663,477	327,002
800	Other Objects	119,469	230,977	133,706
810	Dues and Fees	10,264	2,589	2,325
	Total Other Objects (800)	129,733	233,566	-
	TOTAL INSTRUCTION (1000)	11,040,760	12,482,018	-
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel			
142	Salaries - Guidance Personnel	160,222	125,059	132,276
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel	75,102	77,102	81,030
152	Salaries - Secretarial and Clerical	22,478	24,004	24,662
100	Salaries - All Other	11,011	7,430	7,490
	Total Salaries (100)	268,813	233,595	-
210	Retirement	42,181	36,721	38,586
220	Social Security	19,736	17,870	18,777
240	Insurance (Health/Dental/Life)	48,711	80,271	67,863
200	Other Benefits	7,594	12,927	16,126
	Total Benefits (200)	118,222	147,789	-
300	Purchased Professional and Technical Services	43,851	43,000	40,000
400	Purchased Property Services			
500	Other Purchased Services	2,842	1,500	1,500
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	2,842	1,500	-
600	Supplies	6,274	2,000	
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
	TOTAL STUDENTS (2100)	440,002	427,884	-

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	186,906	181,895		205,093
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	46,670	48,670		51,340
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.				
100 Salaries - All Other	6,413	9,260		9,280
Total Salaries (100)	239,989	239,825	-	265,713
210 Retirement	37,726	37,706		41,772
220 Social Security	18,062	18,347		20,328
240 Insurance (Health/Dental/Life)	28,759	34,587		35,481
200 Other Benefits	1,340			1,360
Total Benefits (200)	85,887	90,640	-	98,941
300 Purchased Professional and Technical Services	1,360			
400 Purchased Property Services				
500 Other Purchased Services	3,500	3,750		2,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	3,500	3,750	-	2,000
600 Supplies	1,039	500		500
644 Library Books				
650 Periodicals				
660 Audio Visual Materials				
Total Supplies (600)	1,039	500	-	500
700 Property				
800 Other Objects				135
810 Dues and Fees	635	600		600
Total Other Objects (800)	635	600	-	735
TOTAL INSTRUCTIONAL STAFF (2200)	332,410	335,315	-	367,889
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	106,945	95,530		102,650
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	40,683	14,981		15,973
100 Salaries - All Other	1,867	6,240		6,240
Total Salaries (100)	149,495	116,751	-	124,863
210 Retirement	23,501	18,353		19,628
220 Social Security	10,864	8,931		9,552
240 Insurance (Health/Dental/Life)	64,302	87,776		81,002
200 Other Benefits	1,263	7,120		7,800
Total Benefits (200)	99,930	122,180	-	117,982
300 Purchased Professional and Technical Services	112			
400 Purchased Property Services				
500 Other Purchased Services	26,330	29,441		31,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	26,330	29,441	-	31,000
600 Supplies	4,062	3,000		3,000
700 Property				
800 Other Objects		26,300		116,484
810 Dues and Fees	23,456	20,000		20,000
Total Other Objects (800)	23,456	46,300	-	136,484
TOTAL DISTRICT ADMINISTRATION (2300)	303,385	317,672	-	413,329

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	697,796	687,329		729,391
152 Salaries - Secretarial and Clerical	287,768	313,020		319,711
100 Salaries - All Other	22,624	33,518		39,854
Total Salaries (100)	1,008,188	1,033,867	-	1,088,956
210 Retirement	158,219	162,052		170,201
220 Social Security	75,577	78,861		83,330
240 Insurance (Health/Dental/Life)	193,412	222,731		199,986
200 Other Benefits	91,897	3,880		7,140
Total Benefits (200)	519,105	467,524	-	460,657
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	8,821	32,750		24,750
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	8,821	32,750	-	24,750
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	978	1,500		3,000
Total Other Objects (800)	978	1,500	-	3,000
TOTAL SCHOOL ADMINISTRATION (2400)	1,537,092	1,535,641	-	1,577,363
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	166,738	155,311		186,824
210 Retirement	26,211	24,415		29,369
220 Social Security	12,645	11,881		13,323
240 Insurance (Health/Dental/Life)	37,816	44,265		18,497
200 Other Benefits	7,473	11,088		12,108
Total Benefits (200)	84,145	91,649	-	73,297
300 Purchased Professional and Technical Services	23,500	27,000		27,000
400 Purchased Property Services				
500 Other Purchased Services	5,404	3,250		3,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	5,404	3,250	-	3,500
600 Supplies				5,000
700 Property				
800 Other Objects				
810 Dues and Fees	5,421	3,500		8,000
Total Other Objects (800)	5,421	3,500	-	8,000
TOTAL CENTRAL (2500)	285,208	280,710	-	303,621
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	838,088	830,512		919,078
100 Salaries - All Other	29,076	44,275		64,003
Total Salaries (100)	867,164	874,787	-	983,081
210 Retirement	136,112	137,517		154,538
220 Social Security	64,487	66,921		73,750
240 Insurance (Health/Dental/Life)	206,640	220,552		179,928
200 Other Benefits	12,475	3,507		6,800
Total Benefits (200)	419,714	428,497	-	415,016
300 Purchased Professional and Technical Services	218			
400 Purchased Property Services	31,101	32,300		47,400
500 Other Purchased Services	54,040	65,250		62,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	54,040	65,250	-	62,000
600 Supplies	761,185	863,500		902,700
700 Property	17,791	20,000		25,000
800 Other Objects	196			
810 Dues and Fees				
Total Other Objects (800)	196	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,151,409	2,284,334	-	2,435,197

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION				
152 Salaries - Secretarial and Clerical	32,894	34,649		36,821
171 Salaries - Supervisors	48,597	53,880		57,367
172 Salaries - Bus Drivers	250,310	240,343		261,319
173 Salaries - Mechanics and Other Garage Employees	46,655	49,891		53,713
174 Salaries - Other (Trainers, etc.)	6,516	18,075		24,326
Total Salaries (100)	384,972	396,838	-	433,546
210 Retirement	51,674	58,571		63,203
220 Social Security	27,948	30,358		32,681
240 Insurance (Health / Accident / Life)	100,878	119,487		82,635
200 Other Benefits	17,222	15,398		17,170
Total Benefits (200)	197,722	223,814	-	195,689
400 Purchased Property Services	747	800		850
511 Services from Other LEAs (In State)				
512 Services from Other LEAs (Out of State)				
513 Commercial				
514 Student Allowance				
515 Payments in Lieu of Transportation - Subsistence	3,884	4,000		6,500
516 Payments of Mileage in Lieu of Bus (Dead Miles)				
521 Property Insurance				
522 Liability Insurance				
530 Communications (Telephone and Other)	1,738	1,500		1,500
580 Travel / Per Diem	13,686	6,000		4,250
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	19,308	11,500	-	12,250
624 Motor Fuel	95,668	120,000		130,000
625 Natural Gas	6,289	7,500		7,500
626 Electricity	5,472	6,000		6,000
600 Other Supplies	24,031	27,700		22,000
Total Supplies (600)	131,460	161,200	-	165,500
730 Equipment	4,506	5,000		5,000
732 School Buses	161,092	170,000		190,000
Total Property (700)	165,598	175,000	-	195,000
890 Miscellaneous Expenditures	1,872	1,500		1,500
891 Training	115	1,000		1,000
Total Other Objects (800)	1,987	2,500	-	2,500
TOTAL STUDENT TRANSPORTATION (2700)	901,794	971,652	-	1,005,335

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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		11,500		11,500
810 Dues and Fees				
Total Other Objects (800)	-	11,500	-	11,500
TOTAL OTHER SUPPORT (2900)	-	11,500	-	11,500
TOTAL SUPPORT SERVICES (2000)	5,951,300	6,164,708	-	6,542,544
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	16,992,060	18,646,726	-	18,986,216

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	7,137			
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		494,968		258,604
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	7,137	494,968	-	258,604

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	6,493,238	6,090,228	-	6,258,384
3000 Total State	9,873,950	11,108,705	-	11,488,487
4000 Total Federal	1,169,206	952,825	-	980,741
TOTAL REVENUES	17,536,394	18,151,758	-	18,727,612
EXPENDITURES BY OBJECT				
100 Salaries	9,956,869	10,057,574	-	10,830,090
200 Employee Benefits	4,678,255	5,255,689	-	5,199,453
300 Purchased Professional and Technical Services	290,583	237,086	-	333,589
400 Purchased Property Services	31,848	33,100	-	48,250
500 Other Purchased Services	162,435	151,441	-	145,000
600 Supplies	1,102,798	1,753,893	-	1,584,582
700 Property	606,866	858,477	-	547,002
800 Other Objects	162,406	299,466	-	298,250
TOTAL EXPENDITURES	16,992,060	18,646,726	-	18,986,216
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	544,334	(494,968)	-	(258,604)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	7,137	494,968	-	258,604
NET CHANGE IN FUND BALANCE	551,471	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	2,860,075			
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	3,411,546	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees		35,000	5,000
1500	Earnings on Investments		12,000	6,000
1740	Student Fees		385,000	246,000
1750	School Vending		150,000	100,000
1800	Community Services Activities		46,000	
1900	Other Revenues From Local Sources		200,000	175,000
1940	Textbooks (Sales and Rentals)		92,000	20,000
TOTAL REVENUES FROM, LOCAL SOURCES			920,000	552,000
3000 REVENUES FROM STATE SOURCES				
3851	Teacher Supply			
3520	School Trust Land			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES			-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900	Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES			-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			920,000	552,000

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008	FY 2008	FY 2009

EXPENDITURES

1000 INSTRUCTIONAL				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services		46,000		45,000
400 Purchased Property Services				
500 Other Purchased Services				40,000
600 Supplies		736,000		350,000
700 Property				25,000
800 Other Objects				
810 Dues and Fees		92,000		92,000
Total Other Objects (800)	-	92,000	-	92,000
TOTAL OTHER SERVICES (1000)	-	874,000	-	552,000
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	-	-	-	-
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		46,000		
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	46,000	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	-	920,000	-	552,000

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008	FY 2008	FY 2009

OTHER FINANCING

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

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	-	920,000	-	552,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	920,000	-	552,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	46,000	-	45,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	40,000
600 Supplies	-	782,000	-	350,000
700 Property	-	-	-	25,000
800 Other Objects	-	92,000	-	92,000
TOTAL EXPENDITURES	-	920,000	-	552,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	695,945	700,140	-	705,140
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	31,314			24,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	6,168			11,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	733,427	700,140	-	740,140
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	185,096	206,227		210,217
3209 Adult High School	21,992	24,333		30,722
3210 Adult Basic Skills	19,300			
3405 Social Security and Retirement	37,000	37,000		
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	263,388	267,560	-	240,939
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	29,916	29,916		29,851
4580 Adult Education				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	29,916	29,916	-	29,851
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,026,731	997,616	-	1,010,930

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	310,259	370,358		382,205
210 Retirement	48,472	56,883		58,749
220 Social Security	23,280	28,332		28,970
240 Insurance (Health/Dental/Life)	104,167	124,692		112,776
200 Other Benefits	4,020			4,080
Total Benefits (200)	179,939	209,907	-	204,575
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services		800		
600 Supplies		32,334		7,487
700 Property				
800 Other Objects				
810 Dues and Fees		(11,500)		(11,500)
Total Other Objects (800)	-	(11,500)	-	(11,500)
TOTAL OTHER SERVICES (3200)	490,198	601,899	-	582,767
3300 COMMUNITY SERVICES				
100 Salaries	275,228	262,619		290,332
210 Retirement	31,628	37,984		38,749
220 Social Security	20,279	20,090		22,116
240 Insurance (Health/Dental/Life)	27,306	34,061		27,951
200 Other Benefits	3,015			3,740
Total Benefits (200)	82,228	92,135	-	92,556
300 Purchased Professional and Technical Services	(1,077)			
400 Purchased Property Services	355			200
500 Other Purchased Services	2,388	1,000		1,000
600 Supplies	22,489	39,638		43,611
700 Property	1,047			
800 Other Objects	326	325		464
810 Dues and Fees				
Total Other Objects (800)	326	325	-	464
TOTAL COMMUNITY SERVICES (3300)	382,984	395,717	-	428,163
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	873,182	997,616	-	1,010,930

OTHER FINANCING

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

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	733,427	700,140	-	740,140
3000 Total State	263,388	267,560	-	240,939
4000 Total Federal	29,916	29,916	-	29,851
TOTAL REVENUES	1,026,731	997,616	-	1,010,930
EXPENDITURES BY OBJECT				
100 Salaries	585,487	632,977	-	672,537
200 Employee Benefits	262,167	302,042	-	297,131
300 Purchased Professional and Technical Services	(1,077)	-	-	-
400 Purchased Property Services	355	-	-	200
500 Other Purchased Services	2,388	1,800	-	1,000
600 Supplies	22,489	71,972	-	51,098
700 Property	1,047	-	-	-
800 Other Objects	326	(11,175)	-	(11,036)
TOTAL EXPENDITURES	873,182	997,616	-	1,010,930
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	153,549	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	153,549	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	409,415			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	562,964	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	560,293	524,626	-	498,810
1500 Earnings on Investments	27,443			
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	587,736	524,626	-	498,810
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	587,736	524,626	-	498,810

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	59,146	43,250		27,858
840 Redemption of Principal	465,000	481,000		497,000
845 Debt Issuance Costs on Refundings	1,000			
890 Miscellaneous Expenditures		376		500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	525,146	524,626	0	525,358

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)				26,548
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	26,548

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	587,736	524,626	-	498,810
3000 Total State	-	-	-	-
TOTAL REVENUES	587,736	524,626	-	498,810
EXPENDITURES BY OBJECT				
800 Other Objects	525,146	524,626	-	525,358
TOTAL EXPENDITURES	525,146	524,626	-	525,358
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	62,590	-	-	(26,548)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	26,548
NET CHANGE IN FUND BALANCE	62,590	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	246,191			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	308,781	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,076,598	2,096,031	0	2,080,031
1500 Earnings on Investments	212,078			110,000
1900 Other Revenues From Local Sources	12,490	5,000		5,000
TOTAL REVENUES, LOCAL SOURCES	2,301,166	2,101,031	0	2,195,031
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation				100,000
TOTAL REVENUES, STATE SOURCES	0	0	0	100,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,301,166	2,101,031	0	2,295,031

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	107,870	151,714		164,231
210 Retirement	16,957	23,849		25,817
220 Social Security	7,901	11,606		12,564
240 Insurance (Health/Dental/Life)	24,978	37,738		36,410
200 Other Benefits	17,078	12,906		9,902
Total Benefits	66,914	86,099	0	84,693
300 Purchased Professional and Technical Services				
400 Purchased Property Services	6,200	6,200		
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	180,984	244,013	0	248,924
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	226,857	165,897		165,201
641 Textbooks	120,314	155,974		116,769
Total Supplies (600)	347,171	321,871	0	281,970
730 Equipment	141,436	297,802		301,947
TOTAL INSTRUCTION (1000)	488,607	619,673	0	583,917
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	484	550		550
730 Equipment	1,179	2,300		2,300
TOTAL SUPPORTING SERVICES (2000)	1,663	2,850	0	2,850
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	23,101	28,852		29,659
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	23,101	28,852	0	29,659
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies	11,984	25,000		25,000
730 Equipment	1,646	10,000		5,000
TOTAL EXPENDITURES CENTRAL (2500)	13,630	35,000	0	30,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	183,508	132,328		149,942
730 Equipment				17,450
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	183,508	132,328	0	167,392
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				110,000
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment	32,700	60,000		
Total Property (700)	32,700	60,000	0	110,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	32,700	60,000	0	110,000
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	743,209	878,703	0	923,818
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services	76,314	97,300		98,000
600 Supplies - New Buildings	510,224			
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	510,224	0	0	0
710 Land and Improvements	306	20,000		40,000
720 Buildings	2,656,034	610,000		650,000
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	2,208	10,000		15,000
734 Technology Equipment	3,996	25,000		25,000
735 Non-Bus Vehicles	20,400	16,000		20,000
739 Other Equipment	84,715	194,515		267,789
Total Property (700)	2,767,659	875,515	0	1,017,789
800 Other Objects	5,301	5,500		6,500
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	5,301	5,500	0	6,500
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	3,359,498	978,315	0	1,122,289
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	4,283,691	2,101,031	0	2,295,031

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2007	BUDGET	FY 2008	BUDGET
		FY 2008		FY 2009

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	10,000			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	10,000	-	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,301,166	2,101,031	-	2,195,031
3000 Total State	-	-	-	100,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,301,166	2,101,031	-	2,295,031
EXPENDITURES BY OBJECT				
100 Salaries	107,870	151,714	-	164,231
200 Employee Benefits	66,914	86,099	-	84,693
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	6,200	6,200	-	-
500 Other Purchased Services	76,314	97,300	-	98,000
600 Supplies	1,076,472	508,601	-	487,121
700 Property	2,944,620	1,245,617	-	1,454,486
800 Other Objects	5,301	5,500	-	6,500
TOTAL EXPENDITURES	4,283,691	2,101,031	-	2,295,031
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,982,525)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	10,000	-	-	-
NET CHANGE IN FUND BALANCE	(1,972,525)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	4,741,496			
Adjustment to Beginning Fund Balance (Add Explanation)	(143,194)			
FUND BALANCE - ENDING	2,625,777	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	1,102			1,200
1610 Sales to Students	275,541	273,600		280,500
1620 Sales to Adults	25,968	14,000		18,000
1690 Other Revenues From Local Sources	342			2,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	302,953	287,600	0	301,700
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	107,166	70,000		88,000
TOTAL REVENUES, STATE SOURCES	107,166	70,000	0	88,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	57,404	54,000		54,000
4572 Lunch Reimbursement (Free and Reduced Meals)	262,263	260,000		260,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	105,206	95,000		95,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	7,208			
4970 Donated Commodities	56,834	50,000		50,000
TOTAL REVENUES, FEDERAL SOURCES	488,915	459,000	0	459,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	899,034	816,600	0	848,700

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	311,593	300,590		309,905
210 Retirement	44,378	41,098		45,937
220 Social Security	22,210	22,993		23,708
240 Insurance (Health/Dental/Life)	69,598	89,518		60,059
200 Other Benefits	11,200	6,805		12,167
Total Benefits (200)	147,386	160,414	0	141,871
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	2,431	3,500		4,500
600 Non-Food Supplies	26,315	36,700		40,372
630 Food	368,186	313,344		350,000
Total Supplies (600)	394,501	350,044	0	390,372
700 Property				
780 Depreciation - Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	2,266	2,052		2,052
810 Dues and Fees	495			
Total Other Objects (800)	2,761	2,052	0	2,052
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	858,672	816,600	0	848,700

OTHER FINANCING-Governmental Funds

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

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	302,953	287,600	-	301,700
3000 Total State	107,166	70,000	-	88,000
4000 Total Federal	488,915	459,000	-	459,000
TOTAL REVENUES	899,034	816,600	-	848,700
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	311,593	300,590	-	309,905
200 Employee Benefits	147,386	160,414	-	141,871
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	2,431	3,500	-	4,500
600 Supplies	394,501	350,044	-	390,372
700 Property	-	-	-	-
800 Other Objects	2,761	2,052	-	2,052
TOTAL EXPENSES/EXPENDITURES	858,672	816,600	-	848,700
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	40,362	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	40,362	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	119,401			
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	159,763	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery SUMMARY - ALL FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
REVENUES BY SOURCE				
1000 Total Local	10,418,520	10,623,625	-	10,546,065
3000 Total State	10,244,504	11,446,265	-	11,917,426
4000 Total Federal	1,688,037	1,441,741	-	1,469,592
TOTAL REVENUES	22,351,061	23,511,631	-	23,933,083
EXPENDITURES BY OBJECT				
100 Salaries	10,961,819	11,142,855	-	11,976,763
200 Employee Benefits	5,154,722	5,804,244	-	5,723,148
300 Purchased Professional and Technical Services	289,506	283,086	-	378,589
400 Purchased Property Services	38,403	39,300	-	48,450
500 Other Purchased Services	243,568	254,041	-	288,500
600 Supplies	2,596,260	3,466,510	-	2,863,173
700 Property	3,552,533	2,104,094	-	2,026,488
800 Other Objects	695,940	912,469	-	913,124
TOTAL EXPENDITURES	23,532,751	24,006,599	-	24,218,235
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,181,690)	(494,968)	-	(285,152)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,137	494,968	-	285,152
NET CHANGE IN FUND BALANCE	(1,164,553)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	8,376,578	-	-	-
Adjustments to Beginning Fund Balance	(143,194)	-	-	-
FUND BALANCE - ENDING	7,068,831	-	-	-

EOF

ANNUAL FINANCIAL REPORT

09 Emery

Detail Schedule of Property Tax	2006-2007		2007-2008			2008-2009	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001515	2,294,399	.001311	2,044,130		.001266	2,044,130
Voted Leeway (53A-17a-133)	.001333	2,001,324	.001311	2,044,130		.001266	2,044,130
Board Leeway (53A-17a-134) (Class Size Reduction)	.000415	623,197	.000403	628,363		.000389	628,363
Board Leeway (53A-17a-151) (Reading Program)	.000064	96,108	.000063	98,231		.000061	98,231
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	450,502	.000300	467,764		.000290	467,764
Tort Liability (63-30-27)	.000022	33,037	.000022	34,303		.000021	34,303
Redemptions - Basic Levy		27,414		20,000			22,000
Redemptions - Voted Leeway		21,373		8,000			15,000
Redemptions - Board Leeway							5,000
Redemptions - Special Transportation		3,757		3,000			3,500
Redemptions - Tort Liability		276		200			250
Redemptions - Reading Levy		802		700			700
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		108,127		90,000			95,000
Vehicle Fees in Lieu of Tax Board Leeway							25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		108,066		40,000			90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		20,195		11,000			20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,481		1,000			1,400
Vehicle Fees in Lieu of Tax - Reading		4,326		3,000			4,000
Judgement Recovery (59-2-1328)		466	.000017	26,507			117,184
Tax Refunds	xxx	82,707	xxx	68,000		xxx	80,000
TOTAL GENERAL FUND NO. 10	.003649	5,877,557	.003427	5,588,328	0	.003293	5,795,955

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000440	660,740	.000433	675,140		.000418	675,140
Vehicle Fees in Lieu of Tax (59-2-405)		29,691		20,000			25,000
Tax Sales and Redemptions & Other	xxx	5,514	xxx	5,000		xxx	5,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000440	695,945	.000433	700,140	0	.000418	705,140

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000354	531,609	.000323	503,626		.000294	474,810
Vehicle Fees in Lieu of Tax (59-2-405)		24,229		18,000			20,000
Tax Sales and Redemptions & Other	xxx	4,455	xxx	3,000		xxx	4,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000354	560,293	.000323	524,626	0	.000294	498,810

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000708	1,063,586	.000696	1,085,213		.000672	1,085,213
10% of Basic (53A-17a-145)	.000598	898,027	.000588	916,818		.000568	916,818
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		57,210		50,000			35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		40,872		26,000			29,000
Tax Sales and Redemptions Cap Foundation	xxx	9,381	xxx	12,000		xxx	7,500
Tax Sales and Redemptions 10% of Basic		7,522		6,000			6,500
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001306	2,076,598	.001284	2,096,031	0	.001240	2,080,031

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005749	9,210,393	.005467	8,909,125	0	.005245	9,079,936
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