



# ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts  
For Fiscal Year Ending  
June 30, 1999**

BUDGET 53A-19-101

\_\_\_\_\_  
Date of Hearing

\_\_\_\_\_  
Date of Adoption

ACTUAL 53A-3-404

This report contains encumbrances.

**EMERY 09**

\_\_\_\_\_  
District

Ross C. Huntington

\_\_\_\_\_  
Prepared by:

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

\_\_\_\_\_  
Signature of Business Administrator:

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

1. School Finance & Statistics  
c/o Randy Upton  
250 East 500 South  
Salt Lake City, UT 84111
2. Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

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

1. School Finance & Statistics  
FTP address as specified
2. Utah State Auditor  
c/o Jon Johnson  
Room 211  
State Capitol  
Salt Lake City, Utah 84114

\_\_\_\_\_  
Date Received @ USOE:

**ANNUAL FINANCIAL REPORT**

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
10 Maintenance and Operation Fund A Governmental Fund Type			
Total Revenues	13,985,470	13,293,069	13,482,700
Total Expenditures	13,997,311	14,033,243	13,394,139
Revenues over (under) Expenditures	(11,841)	(740,174)	88,561
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	0	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	(224,968)	0
e. (Inc.) Dec. in Designated Fund Balance	(207,692)	208,105	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0	0
Unappropriated Fund Balance, July 1	2,008,902	1,789,369	1,032,332
Unappropriated Fund Balance, June 30	1,789,369	1,032,332	1,120,893

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
23 Non K-12 Programs Fund A Governmental Fund Type			
Total Revenues	744,469	838,769	722,000
Total Expenditures	774,760	860,502	696,279
Revenues over (under) Expenditures	(30,291)	(21,733)	25,721
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories			
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0	0
Unappropriated Fund Balance, July 1	31,011	720	(21,013)
Unappropriated Fund Balance, June 30	720	(21,013)	4,708

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
31 Debt Service Fund A Governmental Fund Type			
Total Revenues	2,138,473	2,266,261	2,277,298
Total Expenditures	2,138,473	2,339,251	2,277,298
Revenues over (under) Expenditures	0	(72,990)	0
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances			
b. (Inc.) Dec. in Reserved for Inventories			
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments			
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0	0
Unappropriated Fund Balance, July 1	0	0	(72,990)
Unappropriated Fund Balance, June 30	0	(72,990)	(72,990)

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
32 Capital Projects Fund A Governmental Fund Type			
Total Revenues	2,469,024	2,725,745	2,722,389
Total Expenditures	8,260,085	5,106,982	2,722,389
Revenues over (under) Expenditures	(5,791,061)	(2,381,237)	0
<u>Other Sources and Uses:</u>			
a. Sale of Bonds	2,000,000	0	0
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets	0	0	0
e. School Building Revolving Acct.	0	0	0
f. Misc. Other Financing Sources	0	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	0	0	0
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0	0
Unappropriated Fund Balance, July 1	6,712,450	2,921,389	540,152
Unappropriated Fund Balance, June 30	2,921,389	540,152	540,152

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
40 Building Reserve Fund A Governmental Fund Type			
Total Revenues	0	0	0
Total Expenditures	0	0	0
Revenues over (under) Expenditures	0	0	0
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources			
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances			
b. (Inc.) Dec. in Reserved for Inventories			
c. (Inc.) Dec. in Undistributed Reserve			
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance			
Unappropriated Fund Balance, July 1	0	0	0
Unappropriated Fund Balance, June 30	0	0	0

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
49 Food Service Fund A Governmental Fund Type			
Total Revenues	831,598	900,000	750,741
Total Expenditures	982,764	869,074	750,471
Revenues over (under) Expenditures	(151,166)	30,926	270
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0	0	0
c. Interfund Transfers (Out)	0	0	0
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0	0	0
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0	0	0
b. (Inc.) Dec. in Reserved for Inventories	(1,128)	29,060	0
c. (Inc.) Dec. in Undistributed Reserve	0	0	0
d. (Inc.) Dec. in Reserved for Commitments	0	0	0
e. (Inc.) Dec. in Designated Fund Balance	0	0	0
f. (Inc.) Dec. in Unappropriated Fund Balance	0	0	0
Unappropriated Fund Balance, July 1	(327,439)	(479,733)	(419,747)
Unappropriated Fund Balance, June 30	(479,733)	(419,747)	(419,477)

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
51 Food Service Fund A Proprietary Fund Type*			
Total Revenues	0		
Total Expenditures	0		
Revenues over (under) Expenditures	0		
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0		
c. Interfund Transfers (Out)	0		
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0		
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0		
b. (Inc.) Dec. in Reserved for Inventories	0		
c. (Inc.) Dec. in Undistributed Reserve	0		
d. (Inc.) Dec. in Reserved for Commitments	0		
e. (Inc.) Dec. in Designated Fund Balance	0		
f. (Inc.) Dec. in Unappropriated Fund Balance	0		
Unappropriated Fund Balance, July 1	0		
Unappropriated Fund Balance, June 30	0		

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



# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
52 Enterprise Fund A Proprietary Fund Type			
Total Revenues	0		
Total Expenditures	0		
Revenues over (under) Expenditures	0		
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0		
c. Interfund Transfers (Out)	0		
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0		
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0		
b. (Inc.) Dec. in Reserved for Inventories	0		
c. (Inc.) Dec. in Undistributed Reserve			
d. (Inc.) Dec. in Reserved for Commitments			
e. (Inc.) Dec. in Designated Fund Balance	0		
f. (Inc.) Dec. in Unappropriated Fund Balance			
Unappropriated Fund Balance, July 1	0		
Unappropriated Fund Balance, June 30	0		

# ANNUAL FINANCIAL REPORT

SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN UNAPPROPRIATED FUND BALANCES FOR FISCAL YEAR ENDED JUNE 30, 1999			
<b>EMERY 09</b>	<b>ACTUAL REV / EXP FY 1998</b>	<b>BUDGETED REV / EXP FY 1999</b>	<b>BUDGETED REV / EXP FY 2000</b>
71 Expendable Trust Funds A Fiduciary Fund Type			
Total Revenues	0		
Total Expenditures	0		
Revenues over (under) Expenditures	0		
<u>Other Sources and Uses:</u>			
a. Sale of Bonds			
b. Interfund Transfers In	0		
c. Interfund Transfers (Out)	0		
d. Sale of Fixed Assets			
e. School Building Revolving Acct.			
f. Misc. Other Financing Sources	0		
<u>Changes in Reserved/Unreserved Fund Balances:</u>			
a. (Inc.) Dec. in Reserved for Encumbrances	0		
b. (Inc.) Dec. in Reserved for Inventories	0		
c. (Inc.) Dec. in Undistributed Reserve			
d. (Inc.) Dec. in Reserved for Commitments			
e. (Inc.) Dec. in Designated Fund Balance	0		
f. (Inc.) Dec. in Unappropriated Fund Balance	0		
Unappropriated Fund Balance, July 1	0		
Unappropriated Fund Balance, June 30	0		

# ANNUAL FINANCIAL REPORT

**EMERY 09**

**SCHEDULES A, B, & C -- BASIC PROGRAM**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

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

3010 Regular School Program K-12	5,647,555	5,716,203	5,497,296
3015 Necessarily Existent Small Schools	282,235	329,434	514,000
3020 Professional Staff Costs	597,225	621,364	556,087
3025 Administrative Costs	85,968	88,992	96,288
<b>TOTAL REGULAR BASIC PROGRAM</b>	<b>6,612,983</b>	<b>6,755,993</b>	<b>6,663,671</b>
Local Funds	2,881,169	2,638,279	2,771,966
State Funds	3,731,814	4,117,714	3,891,705

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

3105 Special Education -- Add-On	481,922	498,874	534,370
3110 Special Education -- Self-Contained	66,097	52,785	80,930
3120 Ext. Yr. Prog./Severely Disabled	2,119	0	
3125 Special Education -- State Programs	36,841	30,830	
3155 Applied Technology -- Add-On	291,344	304,735	321,161
3160 Applied Technology -- District Set-Aside	41,946	11,922	19,303
3211 Accelerated Learning -- Gifted and Talented	10,107	10,234	9,950
3212 Accelerated Learning -- Advanced Placement	5,061	5,230	5,224
3213 Accelerated Learning -- Concurrent Enrollment	55,432	69,277	63,566
3215 At-Risk -- Regular Program	26,969	30,479	31,751
3216 At-Risk -- Pregnancy Prevention	15,516	0	
3218 At-Risk -- Homeless & Minority	1,515	0	2,105
3219 At-Risk -- MESA	0	0	
3220 At-Risk -- Gang Prevention	0	0	
3221 At-Risk -- Youth-in-Custody	0	0	
3225 Career Ladders	308,147	317,182	323,670
3230 Class Size Reduction -- K-6	272,497	289,151	344,030
<b>TOTAL RESTRICTED BASIC PROGRAM</b>	<b>1,615,513</b>	<b>1,620,699</b>	<b>1,736,060</b>
Local Funds	0	0	
State Funds	1,615,513	1,620,699	1,736,060

SCHEDULE C - Unrestricted Basic Program (Minimum School Program, WPU's only)

Local Funds	0	0	
3355 Local Program (State Funds)	152,276	154,184	149,808
<b>TOTAL UNRESTRICTED BASIC PROGRAM</b>	<b>152,276</b>	<b>154,184</b>	<b>149,808</b>

<b>TOTAL LOCAL FUNDS</b>	<b>2,881,169</b>	<b>2,638,279</b>	<b>2,771,966</b>
<b>TOTAL STATE FUNDS</b>	<b>5,499,603</b>	<b>5,892,597</b>	<b>5,777,573</b>
<b>TOTAL BASIC PROGRAM</b>	<b>8,380,772</b>	<b>8,530,876</b>	<b>8,549,539</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

**10 MAINTENANCE AND OPERATION FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	4,112,290	3,198,913	3,822,480
1120 Transportation	195,594	196,437	197,000
1122 Tort Liability	28,554	28,677	28,500
1134 Judgement Recovery	0	44,400	0
1150 Non-Property Taxes	0	0	
1154 Fee-In-Lieu of Taxes	0	97,000	0
1190 Other Taxes	0	0	150,000
1199 Penalties on Taxes	0	4,000	3,000
1200 Local Governmental Units Other Than LEAs	0	0	
1310 Tuition From Pupils or Parents	0	0	
1400 Transportation Fees	0	0	
1410 Transp. Fees From Pupils or Parents	0	0	
1500 Earnings on Investments	529,905	250,000	250,000
1700 Student Activities	383	0	
1900 Other Revenues From Local Sources	73,698	25,000	15,000
1940 Textbooks (Sales & Rentals)	36,900	18,000	18,000
1999 Tax Refunds		0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>4,977,324</b>	<b>3,862,427</b>	<b>4,483,980</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3005 Regular Basic Program	3,731,814	4,117,714	3,891,705
3200 Restricted Basic Program	1,615,513	1,620,699	1,736,060
3350 Unrestricted Basic Program	152,276	154,184	149,808
3405 Social Security and Retirement	1,640,547	1,659,926	1,571,620
3415 Pupil Transportation To/From School	826,743	827,285	692,295
3421 Contingency Fund - Discretionary	0	0	
3422 Contingency Fund - USU Lab School	0	0	0
3423 Contingency Fund - OOS Tuition	0	0	
3425 Incentives for Excellence	8,700	8,586	8,338
3445 Inservice Education	2,951	0	
3446 Comprehensive Guidance	55,258	77,868	72,216
3460 Educational Technology Initiative Maintenance	72,392	95,923	98,052
3461 Truancy Intervention	0	0	
3462 Centennial Schools (Strategic Planning)	8,237	0	0
3463 Families, Agencies, Communities Together	25,143	25,143	25,143
3464 Alternative Language	5,000	5,516	9,301
3465 Character Education	30,000	8,550	
3466 Highly Impacted Schools	0	0	
3467 Sign Language Education	0	0	0
3468 School Nurse Program	0	0	8,220
3469 Youth in Custody	0	0	
3470 Technology, Life and Careers & Work-based Learning	0	0	19,000
3471 Guarantee on Transportation Levy	0	0	
3500 Experimental/Developmental	43,712	43,712	41,889
3555 Voted Leeway	0	0	
3560 Board Leeway	0	0	
3700 Other Revenues From State Sources (Non-MSP)	34,239	0	
3710 Driver Education (Behind-the-Wheel)	20,370	20,200	21,000
3800 Supplementals / Other Bills	45,635	202,449	22,650
3900 Revenues From Other State Agencies	0	0	

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

	<b>ACTUAL REVENUES FY 1998</b>	<b>BUDGETED REVENUES FY 1999</b>	<b>BUDGETED REVENUES FY 2000</b>
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>8,318,530</b>	<b>8,867,755</b>	<b>8,367,297</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4101 Impacted Area Aid. PL 874	44,520	0	
4190 Other Unrestrict. Grants-in-Aid Federal Direct	0	0	
4200 Unrestricted Grants-in-Aid Through State	0	0	
4300 Restricted Grants-in-Aid Federal Direct	0	0	
4501 Improving America's Schools Act	204,507	204,500	204,500
4520 Programs for the Disabled	195,845	219,000	275,000
4530 Applied Technology Education	23,812	37,122	42,962
4600 Other Restricted Grants-in-Aid, Fed. thru St.	100,633	25,000	96,961
4810 Federal Forest Service	9,892	9,800	12,000
4900 Other Revenues From Federal Sources	110,407	67,465	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>689,616</b>	<b>562,887</b>	<b>631,423</b>
<b>1000 PAYMENTS FROM OTHER DISTRICTS</b>			
1320 Tuition from Other LEAs Within the State	0	0	
1330 Tuition From Other LEAs Outside the State	0	0	
1420 Trans. Fees From Other LEAs Within the State	0	0	
1430 Trans. Fees From Other LEAs Outside the State	0	0	
<b>TOTAL PAYMENTS FROM OTHER DISTRICTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 10 MAINTENANCE &amp; OPERATION FUND</b>	<b>13,985,470</b>	<b>13,293,069</b>	<b>13,482,700</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5150 Dec in Reserved for Inventories Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5200 Interfund Transfers - M & O from 10%	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	208,105	
5701 Decrease in Designated Fund Balance (Spec. Tran.)	0	0	
5800 Decrease in Unappropriated Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>208,105</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>13,985,470</b>	<b>13,501,174</b>	<b>13,482,700</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**  
**REVENUES**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

**23 NON K-12 PROGRAMS FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	583,351	643,798	460,000
1134 Judgement Recovery		0	0
1154 Fee-In-Lieu of Taxes	0	0	0
1199 Penalties on Taxes	0	0	
1300 Tuition	328	0	
1800 Community Services Activities	0	0	
1900 Other Revenues From Local Sources	0	20,000	17,000
1999 Tax Refunds		0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>583,679</b>	<b>663,798</b>	<b>477,000</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3115 Special Education - Preschool	99,275	109,585	134,402
3209 Adult High School Completion	29,016	29,226	34,533
3210 Adult Basic Skills	2,251	2,302	2,574
3405 Social Security and Retirement	0	0	40,305
3900 Revenues from Other State Agencies	0	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>130,542</b>	<b>141,113</b>	<b>211,814</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4522 IDEA - Hand., Part B, PL 99-457 (Preschool Inc.)	27,358	27,000	26,386
4580 Adult Education	2,890	6,858	6,800
4900 Other Revenues From Federal Sources	0	0	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>30,248</b>	<b>33,858</b>	<b>33,186</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>	<b>744,469</b>	<b>838,769</b>	<b>722,000</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unappropriated Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b> <b>23 NON K-12 PROGRAMS FUND</b>	<b>744,469</b>	<b>838,769</b>	<b>722,000</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

<b>ACTUAL REVENUES FY 1998</b>	<b>BUDGETED REVENUES FY 1999</b>	<b>BUDGETED REVENUES FY 2000</b>
--	--	--

**31 DEBT SERVICE FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	2,138,473	2,266,261	2,277,298
1124 Capital Outlay Foundation	0	0	
1134 Judgement Recovery		0	0
1154 Fee-In-Lieu of Taxes	0	0	0
1199 Penalties on Taxes	0	0	
1500 Earnings on Investments	0	0	
1900 Other Revenues From Local Sources	0	0	
1999 Tax Refunds		0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>2,138,473</b>	<b>2,266,261</b>	<b>2,277,298</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3650 Capital Outlay Foundation	0	0	
3660 Emergency School Bldg Needs Pgm	0	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>2,138,473</b>	<b>2,266,261</b>	<b>2,277,298</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5200 Interfund Transfers	0	0	
5200 Interfund Transfers - Debt Service from 10%	0	0	
5200 Interfund Trans-Debt Srv from Other Cap Outlay	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unappropriated Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 31 DEBT SERVICE FUND</b>	<b>2,138,473</b>	<b>2,266,261</b>	<b>2,277,298</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**  
**REVENUES**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

**32 CAPITAL PROJECTS FUND**

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1100 Property Taxes	2,409,892	2,725,745	2,722,389
1124 Capital Outlay Foundation	0	0	
1134 Judgement Recovery		0	0
1154 Fee-In-Lieu of Taxes	0	0	0
1199 Penalties on Taxes	0	0	
1500 Earnings on Investments	0	0	
1900 Other Revenues From Local Sources	59,132	0	
1999 Tax Refunds		0	0
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>2,469,024</b>	<b>2,725,745</b>	<b>2,722,389</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3150 Applied Technology	0	0	
3405 Social Security and Retirement	0	0	
3600 Public Education Capital Outlay	0	0	
3650 Capital Outlay Foundation	0	0	
3660 Emergency Building Needs	0	0	
3700 Miscellaneous State Revenues	0	0	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4000 Revenues from Federal Sources	0	0	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>2,469,024</b>	<b>2,725,745</b>	<b>2,722,389</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5100 Sale of Bonds	2,000,000	0	
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5150 Dec in Reserved for Inventories Fund Balance	0	0	
5200 Interfund Transfers	0	0	
5300 Sale/Compens. for Loss-Fixed Assets	0	0	
5400 School Building Revolving Account	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unappropriated Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES</b> <b>32 CAPITAL PROJECTS FUND</b>	<b>4,469,024</b>	<b>2,725,745</b>	<b>2,722,389</b>



**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

<b>ACTUAL REVENUES FY 1998</b>	<b>BUDGETED REVENUES FY 1999</b>	<b>BUDGETED REVENUES FY 2000</b>
--	--	--

**40 BUILDING RESERVE FUND**

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

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

	<b>ACTUAL REVENUES FY 1998</b>	<b>BUDGETED REVENUES FY 1999</b>	<b>BUDGETED REVENUES FY 2000</b>
40 BUILDING RESERVE FUND	0	0	0

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

<b>1000 REVENUES FROM LOCAL SOURCES</b>			
1500 Earnings on Investments	0	0	
1610 Sales to Students	326,394	315,000	272,141
1620 Sales to Adults	3,383	10,000	5,600
1690 Other Revenues From Local Sources	0	0	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>329,777</b>	<b>325,000</b>	<b>277,741</b>
<b>3000 REVENUES FROM STATE SOURCES</b>			
3700 Miscellaneous State Revenues	0	0	
3770 School Lunch	94,493	89,000	70,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>94,493</b>	<b>89,000</b>	<b>70,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>			
4571 Lunch Reimbursement	72,511	96,000	60,000
4572 Lunch Reimbursement (Free & Reduced Meals)	220,350	340,000	232,000
4573 Special Milk Reimbursement	0	0	
4574 Breakfast Reimbursement	57,491	50,000	61,000
4575 Child & Adult Care Food Program	0	0	
4578 NET (Nutritional Education and Training Pgm.)	0	0	
4579 Other Child Nutrition Program Revenue	56,976	0	50,000
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>407,328</b>	<b>486,000</b>	<b>403,000</b>
<b>TOTAL REVENUES, 49 FOOD SERVICE FUND</b>	<b>831,598</b>	<b>900,000</b>	<b>750,741</b>
<b>5000 OTHER SOURCES &amp; CHANGES</b>			
5125 Dec in Reserved for Encumbrances Fund Balance	0	0	
5150 Dec in Reserved for Inventories Fund Balance	0	29,060	
5200 Interfund Transfers	0	0	
5500 Decrease in Undistributed Reserve Fund Balance	0	0	
5600 Dec in Reserved For Commitments Fund Balance	0	0	
5700 Decrease in Designated Fund Balance	0	0	
5800 Decrease in Unappropriated Fund Balance	0	0	
5900 Miscellaneous Other Sources	0	0	
<b>TOTAL OTHER SOURCES &amp; CHANGES</b>	<b>0</b>	<b>29,060</b>	<b>0</b>
<b>GRAND TOTAL REVENUES, SOURCES, &amp; CHANGES 49 FOOD SERVICE FUND</b>	<b>831,598</b>	<b>929,060</b>	<b>750,741</b>

# ANNUAL FINANCIAL REPORT

**EMERY 09**

**REVENUES**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

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

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

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

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

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

An Enterprise Fund does not require a budget.

**52 ENTERPRISE FUNDS**

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

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**REVENUES**

ACTUAL REVENUES FY 1998	BUDGETED REVENUES FY 1999	BUDGETED REVENUES FY 2000
-------------------------------	---------------------------------	---------------------------------

An Enterprise Fund does not require a budget.

**71 EXPENDABLE TRUST FUNDS**

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

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

TOTAL LOCAL REVENUES - Unshaded Cells	10,498,277	9,843,231	10,238,408
TOTAL STATE REVENUES - Unshaded Cells	8,543,565	9,097,868	8,649,111
TOTAL FEDERAL REVENUES - Unshaded Cells	1,127,192	1,082,745	1,067,609
TOTAL FROM OTHER DISTRICTS - Unshaded Cells	0	0	0
TOTAL REVENUES - Unshaded Cells	20,169,034	20,023,844	19,955,128
TOTAL OTHER SOURCES & CHANGES - Unshaded Cells	2,000,000	237,165	0
GRAND TOTAL - Unshaded Cells	22,169,034	20,261,009	19,955,128

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
--	--	--

**10 MAINTENANCE AND OPERATION FUND**

<b>1000 INSTRUCTION</b>				
131	Salaries - Teachers	6,576,090	6,637,754	6,008,046
132	Salaries - Substitute Teachers	105,976	91,297	100,000
161	Salaries - Tchr. Aides & Paraprof.	598,139	564,561	508,816
199	Salaries - All Other	36,323	0	36,000
	<b>TOTAL SALARIES (Subtotal)</b>	<b>7,316,528</b>	<b>7,293,612</b>	<b>6,652,862</b>
200	Employee Benefits	2,837,678	3,021,053	2,738,544
300-500	Purchased Services	162,202	87,459	20,000
	561 Tuition In-State	0	0	
	562 Tuition Out-of-State	0	0	
610	Supplies	417,858	199,108	91,612
620	Energy Supplies	0	0	
641	Books (Textbooks Only)	0	43,555	
670	Computer Supplies (Instructional Only)	185,164	0	
680	Maintenance Supplies & Materials	0	0	
	<b>TOTAL SUPPLIES AND MATERIALS (Subtotal)</b>	<b>603,022</b>	<b>242,663</b>	<b>91,612</b>
700	Property (Instructional Equipment)	0	24,700	0
800	Other Objects	23,936	130,551	15,000
	<b>TOTAL EXPENDITURES, INSTRUCTION (Function 1000)</b>	<b>10,943,366</b>	<b>10,800,038</b>	<b>9,518,018</b>
<b>2000 SUPPORTING SERVICES</b>				
<b>2100 SUPPORT SERVICES - STUDENTS:</b>				
141	Salaries - Attend. & Soc. Work Personnel	0	0	
142	Salaries - Guidance Personnel	119,119	139,623	140,010
143	Salaries - Health Services Personnel	24,597	0	40,000
144	Salaries - Psychological Personnel	100,655	95,165	60,884
152	Salaries - Secretarial and Clerical	17,248	18,415	19,054
199	Salaries - All Other	0	0	
	<b>TOTAL SALARIES (Subtotal)</b>	<b>261,619</b>	<b>253,203</b>	<b>259,948</b>
200	Employee Benefits	92,208	102,849	94,948
300-500	Purchased Services	0	28,441	2,000
600	Supplies and Materials	11,956	54	12,775
700	Property	0	0	
800	Other Objects	0	1,848	5,375
	<b>TOTAL EXPENDITURES, SUPPORT SERVICES - STUDENTS</b>	<b>365,783</b>	<b>386,395</b>	<b>375,046</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

		<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
<b>EXPENDITURES</b>				
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>				
115	Salaries - Supervisors & Directors	179,209	166,641	165,677
133	Salaries - Sabbatical Leave	0	0	
145	Salaries - Media Personnel - Certif.	0	0	33,390
152	Salaries - Secretarial and Clerical	0	0	
162	Salaries - Media Personnel - Noncertif.	0	0	
199	Salaries - All Other	0	0	
	<b>TOTAL SALARIES (Subtotal)</b>	<b>179,209</b>	<b>166,641</b>	<b>199,067</b>
200	Employee Benefits	69,775	71,719	67,457
300-500	Purchased Services	0	11,698	6,000
600	Supplies & Materials (Except as Below)	0	18,055	2,000
	644 Library Books	43,501	0	
	650 Periodicals	0	0	
	660 Audio Visual Materials	0	0	
700	Property	0	56,049	
800	Other Objects	0	7,120	
	<b>TOTAL EXP., SUPPORT SVCS. - INSTRUCTIONAL STAFF</b>	<b>292,485</b>	<b>331,282</b>	<b>274,524</b>
<b>2300 SUPPORT SVCS. - DIST. GEN. ADMINISTRATION</b>				
	Salaries - Sch. Board, Superintendent, Associate, Deputy or Assist. Superin- tendents and Sch. Business Administrator			
111-114	Salaries - District Administration	81,099	88,689	89,661
115	Salaries - Supervisors & Directors	0	0	
152	Salaries - Secretarial & Clerical	33,844	34,452	34,763
199	Salaries - All Other	0	0	
	<b>TOTAL SALARIES (subtotal)</b>	<b>114,943</b>	<b>123,141</b>	<b>124,424</b>
200	Employee Benefits	44,226	49,242	89,188
300-500	Purchased Services	0	4,282	6,500
522	Liability Insurance	0	19,731	18,000
600	Supplies and Materials	0	2,649	5,000
700	Property	0	0	
800	Other Objects	16,668	10,656	5,000
	<b>TOTAL EXPEND., SUPPORT SVCS.-DIST. GEN. ADMIN.</b>	<b>175,837</b>	<b>209,701</b>	<b>248,112</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>				
121	Salaries - Principals and Assistants	633,604	651,380	655,127
152	Salaries - Secretarial and Clerical	235,022	234,832	254,060
199	Salaries - All Other	0	0	
	<b>TOTAL SALARIES (Subtotal)</b>	<b>868,626</b>	<b>886,212</b>	<b>909,187</b>
200	Employee Benefits	336,520	354,633	362,302
300-500	Purchased Services	12,566	0	15,000
600	Supplies and Materials	481	0	
700	Property	0	0	
800	Other Objects	395	9,647	5,000
	<b>TOTAL EXPEND., SUPPORT SVCS. - SCHOOL ADMIN.</b>	<b>1,218,588</b>	<b>1,250,492</b>	<b>1,291,489</b>

# ANNUAL FINANCIAL REPORT

## EMERY 09

		ACTUAL EXPENDITURES FY 1998	BUDGETED EXPENDITURES FY 1999	BUDGETED EXPENDITURES FY 2000
<b>EXPENDITURES</b>				
<u>2500 SUPPORT SERVICES - BUSINESS</u>				
100	Salaries	110,167	122,092	121,952
200	Employee Benefits	42,975	49,016	46,203
300-500	Purchased Services	1,390	17,172	21,518
522	Liability Insurance	22,135	0	
600	Supplies and Materials	10,763	0	
700	Property	0	0	
800	Other Objects	0	0	
TOTAL EXPENDITURES, SUPPORT SERVICES - BUSINESS		187,430	188,280	189,673
<u>2600 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</u>				
181	Salaries - Operation & Maint. Supervisor	0	0	
182	Salaries - Custodial & Maint. Personnel	110,259	0	417,250
199	Salaries - All Other	0	0	
TOTAL SALARIES (Subtotal)		110,259	0	417,250
200	Employee Benefits	42,647	0	182,750
300-500	Purchased Services	925	7,152	
522	Liability Insurance	0	0	
600	Supplies and Materials	39,580	1,430	
700	Property	32,485	7,490	
800	Other Objects	2,144	0	
TOTAL EXPENDITURES, OPERATION & MAINT. OF PLANT		228,040	16,072	600,000



**ANNUAL FINANCIAL REPORT**

**EMERY 09**

		<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
<b>EXPENDITURES</b>				
<b>2700 STUDENT TRANSPORTATION SERVICES</b>				
152	Salaries - Secretarial and Clerical	24,135	25,411	27,499
171	Salaries - Supervisors	47,876	48,797	49,235
172	Salaries - Bus Drivers	220,589	235,041	193,836
173	Salaries - Mechanics & Other Garage Emp.	41,833	42,314	40,194
174	Salaries - Other (Trainers, etc.)	0	0	
	<b>TOTAL SALARIES (Subtotal)</b>	<b>334,433</b>	<b>351,563</b>	<b>310,764</b>
210	Retirement	35,182	41,247	47,203
220	Social Security	25,622	26,832	23,819
240	Insurance (Health/Accident/Life)	52,202	59,198	81,562
270	Industrial Insurance	0	0	
280	Unemployment Insurance	0	0	
	<b>TOTAL BENEFITS (Subtotal)</b>	<b>113,006</b>	<b>127,277</b>	<b>152,584</b>
421	Water / Sewer	0	0	200
440	Repairs	1,803	0	
441	Garage Equipment Repairs	0	0	
452	Rental of Equipment and Vehicles	0	0	
490	Other Purchased Property Services	0	0	8,300
	<b>TOTAL PURCHASED PROPERTY SERVICES (Subtotal)</b>	<b>1,803</b>	<b>0</b>	<b>8,500</b>
511	Services from Other LEAs (In State)	0	0	
512	Services from Other LEAs (Out of State)	0	0	
513	Commercial	0	0	
514	Student Allowance	13,671	4,454	2,500
515	Payment in Lieu - Subsistence	0	14,983	3,500
516	Pmt of Mileage in Lieu of Bus (Dead Miles)	0	0	
521	Property Insurance	0	0	
522	Liability Insurance	0	0	
530	Communications (Telephone)	0	1,963	1,800
580	Travel/Per Diem	8,311	7,189	6,000
	<b>TOTAL OTHER PURCHASED SERVICES (Subtotal)</b>	<b>21,982</b>	<b>28,589</b>	<b>13,800</b>
610	Misc. Supplies (Office)	3,145	1,209	2,000
624	Motor Fuel	61,986	51,727	65,000
625	Natural Gas	2,851	3,669	0
626	Electricity	3,735	3,586	
681	Lubricants	723	2,965	3,500
682	Tires and Tubes	4,700	5,665	5,000
683	Repair Parts for Vehicle (Bus)	17,302	19,223	18,000
684	Repair Parts for Garage Equipment	0	5,278	5,000
689	Misc. Supplies (Shop)	10,329	2,642	3,500
	<b>TOTAL SUPPLIES &amp; MATERIALS (Subtotal)</b>	<b>104,771</b>	<b>95,964</b>	<b>102,000</b>
730	Equipment	0	3,706	25,000
732	School Buses	0	128,632	0
	<b>TOTAL EQUIPMENT (Subtotal)</b>	<b>0</b>	<b>132,338</b>	<b>25,000</b>
890	Misc. Expenditures	9,787	1,545	1,000
891	Training	0	2,367	2,000
	<b>TOTAL EXPENDITURES, STUDENT TRANS. SERVICES</b>	<b>585,782</b>	<b>739,643</b>	<b>615,648</b>

# ANNUAL FINANCIAL REPORT

## EMERY 09

EXPENDITURES	ACTUAL EXPENDITURES FY 1998	BUDGETED EXPENDITURES FY 1999	BUDGETED EXPENDITURES FY 2000
<u>2800 SUPPORT SERVICES CENTRAL</u>			
<u>2810 PLANNING, RESEARCH, ETC.</u>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
TOTAL EXPENDITURES, PLANNING, RESEARCH, ETC.	0	0	0
<u>2820 INFORMATION SERVICES</u>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
TOTAL EXPENDITURES, INFORMATION SERVICES	0	0	0
<u>2830 STAFF SERVICES</u>			
100 Salaries	0	0	176,470
200 Employee Benefits	0	0	105,159
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
TOTAL EXPENDITURES, STAFF SERVICES	0	0	281,629
<u>2840 DATA PROCESSING SERVICES</u>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
TOTAL EXPENDITURES, DATA PROCESSING SERVICES	0	0	0
TOTAL EXPENDITURES, SUPPORT SERVICES - CENTRAL	0	0	281,629

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

<b>EXPENDITURES</b>	<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
<b>2900 OTHER SUPPORT SERVICES</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	0	0	
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	111,340	
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>0</b>	<b>111,340</b>	<b>0</b>
<b>TOTAL EXPENDITURES FOR SUPPORT SERVICES</b>	<b>3,053,945</b>	<b>3,233,205</b>	<b>3,876,121</b>
<b>5000 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>			
830 Interest	0	0	
<b>TOTAL EXPENDITURES, 10 MAINT. &amp; OPERATION FUND</b>	<b>13,997,311</b>	<b>14,033,243</b>	<b>13,394,139</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	0	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	224,968	
945 Increase to Designated Fund Balance	207,692	0	
946 Increase to Desig. Fund Bal (Spec. Trans.)	0	0	
950 Increase to Unappropriated Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>207,692</b>	<b>224,968</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 10 MAINTENANCE AND OPERATION FUND</b>	<b>14,205,003</b>	<b>14,258,211</b>	<b>13,394,139</b>

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

100 Salaries	9,295,784	9,196,464	9,171,924
200 Employee Benefits	3,579,035	3,775,789	3,839,135
300-500 Purchased Services	223,003	204,524	111,318
600 Supplies and Materials	814,074	360,815	213,387
700 Property	32,485	220,577	25,000
800 Other Objects	52,930	275,074	33,375
<b>GRAND TOTAL EXPENDITURES BY OBJECT 10 MAINTENANCE AND OPERATION FUND</b>	<b>13,997,311</b>	<b>14,033,243</b>	<b>13,394,139</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
--	--	--

**23 NON K-12 PROGRAMS FUND**

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>			
<b>3200 OTHER SERVICES</b>			
100 Salaries	548,568	508,839	298,162
200 Employee Benefits	188,224	155,954	182,120
300-500 Purchased Services	4,204	190	
600 Supplies and Materials	30,958	4,076	
700 Property	0	0	
800 Other Objects	2,806	20,923	
<b>TOTAL EXPENDITURES, OTHER SERVICES</b>	<b>774,760</b>	<b>689,982</b>	<b>480,282</b>
<b>3300 COMMUNITY SERVICES</b>			
100 Salaries	0	124,120	131,830
200 Employee Benefits	0	32,178	60,704
300-500 Purchased Services	0	3,904	5,514
600 Supplies and Materials	0	7,653	10,641
700 Property	0	2,514	5,141
800 Other Objects	0	151	2,167
<b>TOTAL EXPENDITURES, COMMUNITY SERVICES</b>	<b>0</b>	<b>170,520</b>	<b>215,997</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>774,760</b>	<b>860,502</b>	<b>696,279</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unappropriated Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 23 NON K-12 PROGRAMS FUND</b>	<b>774,760</b>	<b>860,502</b>	<b>696,279</b>

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

100 Salaries	548,568	632,959	429,992
200 Employee Benefits	188,224	188,132	242,824
300-500 Purchased Services	4,204	4,094	5,514
600 Supplies and Materials	30,958	11,729	10,641
700 Property	0	2,514	5,141
800 Other Objects	2,806	21,074	2,167
<b>GRAND TOTAL EXPENDITURES BY OBJECT 23 NON K-12 PROGRAMS FUND</b>	<b>774,760</b>	<b>860,502</b>	<b>696,279</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
--	--	--

**31 DEBT SERVICE FUND**

<b>5000 DEBT SERVICE</b>			
830 Interest	358,473	390,535	209,798
840 Redemption of Principal	1,780,000	1,875,000	2,065,000
890 Miscellaneous Expenditures	0	73,716	2,500
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>2,138,473</b>	<b>2,339,251</b>	<b>2,277,298</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unappropriated Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 31 DEBT SERVICE FUND</b>	<b>2,138,473</b>	<b>2,339,251</b>	<b>2,277,298</b>

**32 CAPITAL PROJECTS FUND**

<b>.0002 TAX RATE PROGRAM</b>			
<b>2600 MAINTENANCE OF PLANT SERVICES</b>			
100 Salaries	0	0	
200 Employee Benefits	0	0	
300-500 Purchased Services	486,229	462,048	300,000
600 Supplies and Materials	0	0	
700 Property	0	0	
800 Other Objects	0	0	
<b>TOTAL EXPEND., MAINTENANCE OF PLANT SERVICES</b>	<b>486,229</b>	<b>462,048</b>	<b>300,000</b>
<b>10% OF BASIC PROGRAM</b>			
<b>1000 INSTRUCTION (10% of Basic)</b>			
610 Supplies	80,306	236,895	200,000
641 Textbooks	318,299	61,320	100,000
730 Equipment	0	93,109	163,262
<b>TOTAL EXPENDITURES, INSTRUCTION</b>	<b>398,605</b>	<b>391,324</b>	<b>463,262</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>			
610 Supplies	0	46,690	89,113
730 Equipment	0	0	0
<b>TOTAL EXPENDITURES, SUPPORTING SERVICES</b>	<b>0</b>	<b>46,690</b>	<b>89,113</b>
<b>2500 SUPPORT SERVICES - BUSINESS (10% of Basic)</b>			
610 Supplies	0	24,500	25,000
730 Equipment	0	0	5,000
<b>TOTAL EXPENDITURES, BUSINESS</b>	<b>0</b>	<b>24,500</b>	<b>30,000</b>
<b>2600 MAINTENANCE OF PLANT SERV. (10% of Basic)</b>			
610 Supplies	384,703	200,250	65,000
730 Equipment	58,408	39,301	142,575
<b>TOTAL EXPENDITURES, MAINTENANCE OF PLANT</b>	<b>443,111</b>	<b>239,551</b>	<b>207,575</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

<b>EXPENDITURES</b>	<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
<b>2700 STUDENT TRANS. SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
732 School Buses	0	0	65,000
<b>TOTAL EXPENDITURES, STUDENT TRANSPORTATION</b>	<b>0</b>	<b>0</b>	<b>65,000</b>
<b>2830 STAFF SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, STAFF SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2840 DATA PROCESSING (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, DATA PROCESSING</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>			
610 Supplies	0	0	
730 Equipment	0	0	
<b>TOTAL EXPENDITURES, OTHER SUPPORT SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4501 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY STAFF</b>			
460 Construction and Remodeling	0	0	
710 School Sites	0	0	
720 Buildings	0	0	
731 Machinery	0	0	
733 Furniture and Fixtures	0	0	
734 Audio-Visual Equipment	0	0	
735 Non-Bus Vehicles	0	0	0
739 Other Equipment	0	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. (10% of Basic) PERFORMED BY CONTRACTORS</b>			
460 Construction and Remodeling	0	0	
700 Property	0	0	
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 DEBT SERVICES (10% of Basic)</b>			
830 Interest	0	0	
840 Redemption of Principal	0	0	
<b>TOTAL EXPENDITURES, DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	<b>841,716</b>	<b>702,065</b>	<b>854,950</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

		<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
<b>EXPENDITURES</b>				
<b>4501 FACILITIES ACQUISITION &amp; CONST. SERVICES PERFORMED BY STAFF</b>				
100	Salaries	564,096	689,707	487,587
200	Employee Benefits	209,326	332,624	322,823
300-500	Purchased Services	24,780	36,726	222,500
600	Supplies and Materials	0	0	150,000
680	Supplies and Materials - Buses	0	0	
710	Land and Improvements	660,809	486,637	25,000
720	Buildings	5,276,348	0	100,000
731	Machinery	0	0	
732	School Buses	0	102,286	
733	Furniture and Fixtures	0	0	
734	Audio-Visual Equipment	44,855	0	50,000
735	Non-Bus Vehicles	0	0	40,000
739	Other Equipment	135,937	11,579	40,000
750	Media Materials	0	0	
800	Other Objects	15,989	91,108	29,529
<b>TOTAL EXPEND., FACILITIES A &amp; C (STAFF)</b>		<b>6,932,140</b>	<b>1,750,667</b>	<b>1,467,439</b>
<b>4502 FACILITIES ACQ. &amp; CONST. SERV. PERFORMED BY CONTRACTORS</b>				
460	Construction and Remodeling	0	0	100,000
700	Property	0	2,192,202	
<b>TOTAL EXPEND., FACILITIES A &amp; C (CONTRACTORS)</b>		<b>0</b>	<b>2,192,202</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES, FACILITIES A &amp; C</b>		<b>6,932,140</b>	<b>3,942,869</b>	<b>1,567,439</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>		<b>8,260,085</b>	<b>5,106,982</b>	<b>2,722,389</b>
<b>6000 OTHER USES &amp; CHANGES</b>				
920	Increase to Reserved for Encumbrances	0	0	
925	Increase to Reserved for Inventories	0	0	
930	Interfund Transfers	0	0	
930	Interfund Transfers - 10% to M & O	0	0	
930	Interfund Transfers - 10% to Debt Service	0	0	
930	Interfund Trans-Oth Cap Outlay to Debt Srv.	0	0	
935	Increase to Undistributed Reserve Fund Balance	0	0	
940	Inc to Reserved For Commitments Fund Balance	0	0	
945	Increase to Designated Fund Balance	0	0	
950	Increase to Unappropriated Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 32 CAPITAL PROJECTS FUND</b>		<b>8,260,085</b>	<b>5,106,982</b>	<b>2,722,389</b>

**TOTAL EXPENDITURE BY OBJECT - 32 CAPITAL PROJECTS FUND**

100	Salaries	564,096	689,707	487,587
200	Employee Benefits	209,326	332,624	322,823
300-500	Purchased Services	511,009	498,774	622,500
600	Supplies and Materials	783,308	569,655	629,113
700	Property	6,176,357	2,925,114	630,837
800	Other Objects	15,989	91,108	29,529
<b>GRAND TOTAL EXPENDITURES BY OBJECT 32 CAPITAL PROJECTS FUND</b>		<b>8,260,085</b>	<b>5,106,982</b>	<b>2,722,389</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
--	--	--

**40 BUILDING RESERVE FUND**

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

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

<b>3100 FOOD SERVICES</b>			
100 Salaries	403,354	390,068	260,000
200 Employee Benefits	150,869	85,462	64,340
300-500 Purchased Services	0	0	
600 Supplies and Materials (except food)	23,864	2,643	42,765
630 Food	404,677	384,011	374,720
700 Property	0	2,469	5,646
800 Other Objects	0	4,421	3,000
<b>TOTAL EXPENDITURES, 49 FOOD SERVICES FUND</b>	<b>982,764</b>	<b>869,074</b>	<b>750,471</b>
<b>6000 OTHER USES &amp; CHANGES</b>			
920 Increase to Reserved for Encumbrances	0	0	
925 Increase to Reserved for Inventories	1,128	0	
930 Interfund Transfers	0	0	
935 Increase to Undistributed Reserve Fund Balance	0	0	
940 Inc to Reserved For Commitments Fund Balance	0	0	
945 Increase to Designated Fund Balance	0	0	
950 Increase to Unappropriated Fund Balance	0	0	
<b>TOTAL OTHER USES &amp; CHANGES</b>	<b>1,128</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL EXPENDITURES, USES, &amp; CHANGES 49 FOOD SERVICE FUND</b>	<b>983,892</b>	<b>869,074</b>	<b>750,471</b>

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



**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

ACTUAL EXPENDITURES FY 1998	BUDGETED EXPENDITURES FY 1999	BUDGETED EXPENDITURES FY 2000
-----------------------------------	-------------------------------------	-------------------------------------

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

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

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

An Enterprise Fund does not require a budget.

**52 ENTERPRISE FUNDS**

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

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

**EXPENDITURES**

<b>ACTUAL EXPENDITURES FY 1998</b>	<b>BUDGETED EXPENDITURES FY 1999</b>	<b>BUDGETED EXPENDITURES FY 2000</b>
--	--	--

**71 EXPENDABLE TRUST FUNDS**

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

**SUMMARY OF TOTAL EXPENDITURES / USES**

GRAND TOTAL EXPENDITURES - Unshaded Cells	26,153,393	23,209,052	19,840,576
GRAND TOTAL OTHER USES & CHANGES - Unshaded Cells	208,820	224,968	0
<b>GRAND TOTAL - Unshaded Cells</b>	<b>26,362,213</b>	<b>23,434,020</b>	<b>19,840,576</b>

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

100 Salaries	10,811,802	10,909,198	10,349,503
200 Employee Benefits	4,127,454	4,382,007	4,469,122
300-500 Purchased Services	738,216	707,392	739,332
600 Supplies and Materials	2,056,881	1,328,853	1,270,626
700 Property	6,208,842	3,150,674	666,624
800 Other Objects	2,210,198	2,730,928	2,345,369
<b>GRAND TOTAL EXPENDITURES BY OBJECT ALL FUNDS</b>	<b>26,153,393</b>	<b>23,209,052</b>	<b>19,840,576</b>

**ANNUAL FINANCIAL REPORT**

**EMERY 09**

1997 - 1998		1998 - 1999		1999 - 2000	
TAX RATE	AMOUNT RECEIVED	TAX RATE	AMOUNT ANTICIPATED	TAX RATE	AMOUNT ANTICIPATED

**Detail Schedule of Property Tax**

**10 MAINTENANCE AND OPERATION FUND**

Basic Program (53A-17a-135)	.001950	2,798,706	.001858	2,664,089	.001847	
Voted Leeway (53A-17a-133)	.000392	563,275	.000396	567,804		
Board Leeway (53A-17a-134)	.000124	177,969				
P.L. 81-874 (53A-17a-143)						
Transportation (53A-17a-127)	.000137	196,742	.000132	189,268		
Vehicle Fees in Lieu of Tax (59-2-405) - M&O				90,000		
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.				6,000		
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.				1,000		
Tort Liability (63-30-27)	.000020	28,299	.000022	31,545		
Tax Sales and Redemptions & Other	xxx	53,556	xxx		xxx	
Judgement Recovery (59-2-1328)			.000031	44,400		
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL MAINTENANCE &amp; OPERATION</b>						
FUND NO. 10	.002623	3,818,547	.002439	3,594,106	.001847	0

**23 NON K-12 PROGRAMS FUND**

Recreation (11-2-7)	.000450	645,476	.000441	632,327		
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx	15,441	xxx		xxx	
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL NON K-12</b>						
FUND NO. 23	.000450	660,917	.000441	632,327	.000000	0

**31 DEBT SERVICE FUND**

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001492	2,141,025	.001581	2,266,261		
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx	0	xxx		xxx	
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL DEBT SERVICE</b>						
FUND NO. 31	.001492	2,141,025	.001581	2,266,261	.000000	0

**32 CAPITAL PROJECTS FUND**

Capital Outlay Foundation (53A-21-101 thru 105)						
10% of Basic (53A-17a-145)	.000555	796,402	.000551	790,050		
Voted Capital (53A-16-110)						
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx	772,003	xxx		xxx	
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
<b>TOTAL CAPITAL PROJECTS</b>						
FUND NO. 32	.000555	1,568,405	.000551	790,050	.000000	0

**40 BUILDING RESERVE FUND**

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

**TOTAL OF ALL FUNDS**

<b>TOTALS - ALL FUNDS</b>	.005120	8,188,894	.005012	7,282,744	.001847	36 0
---------------------------	---------	-----------	---------	-----------	---------	------