



# ANNUAL FINANCIAL REPORT

53A-3-303

## Utah School Districts

### For Fiscal Year Ending June 30, 2012

BUDGET 53A-19-101

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

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

ACTUAL 53A-3-404

6/19/2012

\_\_\_\_\_  
Last Date Budget Amended by Board

**09 Emery**

Entity

Jared Black

9/26/2012

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.

9/26/2012

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy to Auditor, electronic to Von or Sean) 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                      Sean Thomas  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov) [sean.thomas@schools.utah.gov](mailto:sean.thomas@schools.utah.gov)

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

1. School Finance & Statistics  
Von Hortin                      Sean Thomas  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov) [sean.thomas@schools.utah.gov](mailto:sean.thomas@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

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

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>10 GENERAL FUND</b>        |                                                   |                                      |  |                                      |
|--------------------------------------------|---------------------------------------------------|--------------------------------------|--|--------------------------------------|
| <b>BALANCE SHEET</b>                       |                                                   | <b>Balances at<br/>June 30, 2011</b> |  | <b>Balances at<br/>June 30, 2012</b> |
| <b>8100 ASSETS</b>                         |                                                   |                                      |  |                                      |
| 8110                                       | Cash in Banks and On Hand                         | 4,857,651                            |  | 4,667,283                            |
| 8120                                       | Investments                                       | -                                    |  | -                                    |
| 8131                                       | Receivables - Other Local                         | 14,054                               |  | 12,280                               |
| 8132                                       | Receivables - Property Taxes                      | 8,572,584                            |  | 8,962,630                            |
| 8133                                       | Receivables - State                               | 12,374                               |  | 15,926                               |
| 8134                                       | Receivables - Federal                             | 829,799                              |  | 716,968                              |
| 8135                                       | Due from Other Funds                              | -                                    |  | -                                    |
| 8140                                       | Inventories                                       | 9,865                                |  | 8,462                                |
| 8150                                       | Prepaid Expenditures                              | -                                    |  | -                                    |
| 8190                                       | Other Assets                                      | -                                    |  | -                                    |
| <b>TOTAL ASSETS</b>                        |                                                   | <b>14,296,327</b>                    |  | <b>14,383,549</b>                    |
| <b>9500 LIABILITIES</b>                    |                                                   |                                      |  |                                      |
| 9505                                       | Negative Cash Balance                             | -                                    |  | -                                    |
| 9510                                       | Accounts Payable                                  | 430,787                              |  | 263,982                              |
| 9530                                       | Accrued Liabilities                               | 1,002,263                            |  | 1,048,640                            |
| 9540                                       | Accrued Salaries and Withholdings                 | 622,547                              |  | 652,907                              |
| 9550                                       | Due to Other Funds                                | -                                    |  | -                                    |
| 9561                                       | Deferred Revenues - Other Local                   | -                                    |  | 70,239                               |
| 9562                                       | Deferred Revenues - Property Taxes                | 8,589,027                            |  | 8,881,807                            |
| 9563                                       | Deferred Revenues - State                         | 816,115                              |  | 557,096                              |
| 9564                                       | Deferred Revenues - Federal                       | 38,028                               |  | 28,079                               |
| 9590                                       | Other Liabilities                                 | -                                    |  | -                                    |
| <b>TOTAL LIABILITIES</b>                   |                                                   | <b>11,498,767</b>                    |  | <b>11,502,750</b>                    |
| <b>9800 FUND BALANCES</b>                  |                                                   |                                      |  |                                      |
| 9860                                       | Nonspendable - Inventories & Prepaid Expenditures | 9,865                                |  | 8,462                                |
| 9876                                       | Restricted - Transportation Levy                  | -                                    |  | -                                    |
| 9877                                       | Restricted - Tort Liability Levy                  | -                                    |  | -                                    |
| 9878                                       | Restricted - Reading Levy                         | -                                    |  | -                                    |
| 9879                                       | Restricted - Other                                | -                                    |  | -                                    |
| 9880                                       | Committed - Undistributed Reserve                 | -                                    |  | -                                    |
| 9881                                       | Committed - Contracts & Encumbrances              | -                                    |  | -                                    |
| 9882                                       | Committed - Employee Obligations                  | -                                    |  | -                                    |
| 9889                                       | Committed - Other                                 | -                                    |  | -                                    |
| 9890                                       | Assigned - Unrestricted Programs                  | 542,163                              |  | 295,357                              |
| 9899                                       | Unassigned                                        | 2,245,532                            |  | 2,576,980                            |
| <b>TOTAL FUND BALANCES</b>                 |                                                   | <b>2,797,560</b>                     |  | <b>2,880,799</b>                     |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> |                                                   | <b>14,296,327</b>                    |  | <b>14,383,549</b>                    |

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

Amount Appropriated

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date Filed

\_\_\_\_\_  
\_\_\_\_\_  
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**ANNUAL FINANCIAL REPORT**

|                                     |                           |                                     |                           |                                        |
|-------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>10 GENERAL FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**REVENUES**

|                                                                  |                  |                  |                  |                  |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>                          |                  |                  |                  |                  |
| 1100 Property Taxes                                              | 7,830,982        | 9,114,780        | 9,107,256        | 9,461,307        |
| 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                  | 4,719            | 4,000            | 3,617            | 5,000            |
| 1420 Transportation Fees From Other LEAs Within the State        |                  |                  |                  |                  |
| 1430 Transportation Fees From Other LEAs Outside the State       |                  |                  |                  |                  |
| 1500 Earnings on Investments                                     | 40,948           | 52,000           | 50,379           | 35,000           |
| 1700 Student Activities                                          |                  |                  |                  |                  |
| 1900 Other Revenues From Local Sources                           | 212,983          | 382,935          | 353,088          | 280,871          |
| 1910 Rentals                                                     |                  |                  |                  |                  |
| 1920 Contributions and Donations from Private Sources/Foundation |                  |                  |                  |                  |
| 1940 Textbooks (Sales and Rentals)                               | 14,217           | 12,000           | 11,625           | 12,000           |
| 1950 Other Revenues From Other School Districts                  |                  |                  |                  |                  |
| 1960 Other Revenues from Other Local Governments                 |                  |                  |                  |                  |
| 1980 Refunds of Prior Year Expenditures                          |                  |                  |                  |                  |
| 1990 Miscellaneous                                               |                  |                  |                  |                  |
| <b>TOTAL REVENUES FROM LOCAL SOURCES</b>                         | <b>8,103,849</b> | <b>9,565,715</b> | <b>9,525,965</b> | <b>9,794,178</b> |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>10 GENERAL FUND</b>                             | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-----------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>3000 REVENUES FROM STATE SOURCES</b>                         |                           |                                     |                           |                                        |
| <b>Minimum School Programs</b>                                  |                           |                                     |                           |                                        |
| <b>Regular Basic Programs</b>                                   |                           |                                     |                           |                                        |
| 3010 Regular School Program K-12                                | 2,858,980                 | 3,026,836                           | 3,026,836                 | 3,113,824                              |
| 3015 Necessary Existent Small Schools                           | 1,050,398                 | 1,230,862                           | 1,230,862                 | 1,390,000                              |
| 3020 Professional Staff                                         | 674,558                   | 728,350                             | 728,350                   | 675,614                                |
| 3025 Administrative Costs                                       | 154,620                   | 168,960                             | 168,960                   | 170,520                                |
| <b>Restricted Basic Programs</b>                                |                           |                                     |                           |                                        |
| 3105 Special Education -- Add-On                                | 465,967                   | 929,106                             | 680,125                   | 958,046                                |
| 3110 Special Education -- Self-Contained                        | 87,832                    | 113,564                             | 113,564                   | 139,289                                |
| 3120 Extended Year Program -- Severely Disabled                 | 5,453                     | 5,932                               | 5,932                     | 6,045                                  |
| 3125 Special Education -- State Programs                        | 47,044                    | 54,274                              | 54,274                    | 54,000                                 |
| 3155 Career & Technology Ed -- Add-On                           | 357,708                   | 439,388                             | 407,798                   | 417,979                                |
| 3160 Career & Technology Ed-- Set-Aside                         |                           |                                     |                           |                                        |
| 3230 Class Size Reduction (State Funds)                         | 303,573                   | 414,015                             | 325,116                   | 416,985                                |
| <b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>                     | <b>6,006,133</b>          | <b>7,111,287</b>                    | <b>6,741,817</b>          | <b>7,342,302</b>                       |
| <b>Other Minimum School Programs</b>                            |                           |                                     |                           |                                        |
| 3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented) | 4,267                     | 9,757                               | 9,757                     | 9,603                                  |
| 3212 Advanced Placement                                         |                           | 2,053                               | 2,053                     | 2,053                                  |
| 3213 Concurrent Enrollment                                      | 4,396                     | 29,353                              | 29,353                    | 29,353                                 |
| 3336 At-Risk Enhancement (3215-At-Risk - Student Program)       | 30,933                    | 107,511                             | 45,423                    | 137,559                                |
| 3218 At-Risk -- Homeless and Minority                           | 4,284                     |                                     |                           |                                        |
| 3219 At-Risk -- MESA                                            |                           |                                     |                           |                                        |
| 3220 At-Risk -- Gang Prevention                                 |                           |                                     |                           |                                        |
| 3221 At-Risk -- Youth-in-Custody                                |                           |                                     |                           |                                        |
| 3636 English Language Learner Family Literacy Centers           |                           |                                     |                           |                                        |
| 3641 (3640 - Extended Day Kindergarten)                         |                           |                                     |                           |                                        |
| 3762 Instructional Technology                                   |                           |                                     |                           |                                        |
| 3270 Interventions for Student Success Block Grant              | 35,114                    | 53,442                              | 11,439                    | 44,760                                 |
| 3405 Social Security and Retirement                             | 836,410                   | 112,494                             | 112,494                   | 113,062                                |
| 3415 Pupil Transportation                                       | 454,851                   | 486,835                             | 486,835                   | 508,980                                |
| 3423 Out-of-State Tuition                                       |                           |                                     |                           |                                        |
| 3466 Highly Impacted Schools                                    |                           |                                     |                           |                                        |
| 3471 Guarantee on Transportation Levy                           |                           |                                     |                           |                                        |
| 3520 School Land Trust Program                                  | 110,767                   | 156,759                             | 136,442                   | 150,431                                |
| 3521 Electronic High School and/or Public Education Online      |                           |                                     |                           |                                        |
| 3555 Voted Leeway                                               |                           |                                     |                           |                                        |
| 3560 Board Leeway                                               |                           |                                     |                           |                                        |
| 3805 K-3 Reading Achievement                                    |                           | 63,421                              | 23,552                    | 63,421                                 |
| 3522 Job Enhancement                                            |                           |                                     |                           |                                        |
| Other State Sources MSP                                         |                           |                                     |                           |                                        |
| <b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>                   | <b>7,487,155</b>          | <b>8,132,912</b>                    | <b>7,599,165</b>          | <b>8,401,524</b>                       |
| Less Basic Local Levy                                           |                           |                                     |                           |                                        |
| <b>TOTAL STATE SUPPORT AMOUNT</b>                               | <b>7,487,155</b>          | <b>8,132,912</b>                    | <b>7,599,165</b>          | <b>8,401,524</b>                       |
| <b>Other State Sources</b>                                      |                           |                                     |                           |                                        |
| 3700 Other Revenues From State Sources (Non-MSP)                | 25,487                    | 35,327                              | 22,093                    | 16,006                                 |
| 3710 Driver Education (State Driver Training Tax)               | 31,013                    | 26,492                              | 26,492                    | 16,500                                 |
| 3810 Library Books & Electronic Resources                       |                           | 2,834                               |                           | 3,103                                  |
| 3866 Charter School Startup (New in FY06)                       |                           |                                     |                           |                                        |
| 3800 Supplementals / Other Bills                                | 713,248                   | 752,597                             | 752,597                   | 748,435                                |
| 3900 Revenues From Other State Agencies                         | 20,690                    | 876,528                             | 880,303                   | 268,197                                |
| <b>TOTAL REVENUES FROM STATE SOURCES</b>                        | <b>8,277,593</b>          | <b>9,826,690</b>                    | <b>9,280,650</b>          | <b>9,453,765</b>                       |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>10 GENERAL FUND</b>                 | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-----------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>           |                           |                                     |                           |                                        |
| 4101 Impact Aid (Title VII)                         | 3,843                     | 6,202                               |                           |                                        |
| 4190 Other Unrestricted Revenue Direct From Federal |                           |                                     |                           |                                        |
| 4200 Unrestricted Federal Revenue Through State     |                           |                                     |                           |                                        |
| 4300 Restricted Revenue Direct From Federal         |                           |                                     |                           |                                        |
| 4500 Restricted Federal Through State               |                           |                                     |                           |                                        |
| 4520 Programs for the Disabled (IDEA)               | 371,594                   | 527,445                             | 394,972                   | 513,109                                |
| 4530 Career & Technology Education                  | 23,402                    | 28,411                              | 28,411                    | 25,000                                 |
| 46XX ARRA Programs                                  | 684,114                   | 257,151                             | 257,151                   |                                        |
| 4600 Other Restricted Federal Through State         |                           | 386,822                             | 307,786                   | 96,935                                 |
| 4700 Federal Received Through Other Agencies        |                           | 1,578                               |                           |                                        |
| 4800 No Child Left Behind (NCLB)                    | 319,337                   | 350,395                             | 340,096                   | 362,447                                |
| 4810 Federal Forest Service (in Lieu of Tax)        | 161,782                   | 134,999                             | 134,999                   | 120,000                                |
| <b>TOTAL REVENUES FROM FEDERAL SOURCES</b>          | <b>1,564,072</b>          | <b>1,693,003</b>                    | <b>1,463,415</b>          | <b>1,117,491</b>                       |
| <b>TOTAL REVENUES, 10 GENERAL FUND</b>              | <b>17,945,514</b>         | <b>21,085,408</b>                   | <b>20,270,030</b>         | <b>20,365,434</b>                      |

**ANNUAL FINANCIAL REPORT**

|                                     |                           |                                     |                           |                                        |
|-------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>10 GENERAL FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**EXPENDITURES**

|                                         |                                                            |                   |                   |                   |                   |
|-----------------------------------------|------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>1000 INSTRUCTION</b>                 |                                                            |                   |                   |                   |                   |
| 131                                     | Salaries - Teachers                                        | 6,480,600         | 6,600,757         | 6,575,296         | 6,560,696         |
| 132                                     | Salaries - Substitute Teachers                             | 96,025            | 124,438           | 124,251           | 100,000           |
| 161                                     | Salaries - Teacher Aides and Paraprofessionals             | 721,339           | 764,119           | 743,484           | 756,116           |
| 100                                     | Salaries - All Other                                       | 196,252           | 308,153           | 332,217           | 213,864           |
|                                         | <b>Total Salaries (100)</b>                                | <b>7,494,216</b>  | <b>7,797,467</b>  | <b>7,775,248</b>  | <b>7,630,676</b>  |
| 210                                     | Retirement                                                 | 1,488,638         | 1,481,369         | 1,499,463         | 1,554,805         |
| 220                                     | Social Security                                            | 554,924           | 591,522           | 575,202           | 583,319           |
| 240                                     | Insurance (Health/Dental/Life)                             | 1,496,350         | 1,594,774         | 1,537,366         | 1,690,580         |
| 200                                     | Other Benefits                                             | 108,712           | 77,812            | 65,702            | 89,360            |
|                                         | <b>Total Benefits (200)</b>                                | <b>3,648,624</b>  | <b>3,745,477</b>  | <b>3,677,733</b>  | <b>3,918,064</b>  |
| 300                                     | Purchased Professional and Technical Services              | 126,981           | 369,772           | 165,997           | 35,197            |
| 400                                     | Purchased Property Services                                |                   |                   |                   |                   |
| 500                                     | Other Purchased Services                                   | 20,583            | 65,342            | 40,226            | 10,000            |
| 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                                             |                   |                   |                   |                   |
|                                         | <b>Total Other Purchased Services (500)</b>                | <b>20,583</b>     | <b>65,342</b>     | <b>40,226</b>     | <b>10,000</b>     |
| 600                                     | Supplies                                                   | 453,711           | 1,332,221         | 434,477           | 746,042           |
| 641                                     | Textbooks                                                  | 116,669           | 148,678           | 58,398            | 146,138           |
|                                         | <b>Total Supplies (600)</b>                                | <b>570,380</b>    | <b>1,480,899</b>  | <b>492,875</b>    | <b>892,180</b>    |
| 700                                     | Property (Instructional Equipment)                         | 423,762           | 786,757           | 697,719           | 572,452           |
| 800                                     | Other Objects                                              | 148,098           | 134,244           | 136,784           | 136,981           |
| 810                                     | Dues and Fees                                              | 19,284            | 31,104            | 29,862            | 9,533             |
|                                         | <b>Total Other Objects (800)</b>                           | <b>167,382</b>    | <b>165,348</b>    | <b>166,646</b>    | <b>146,514</b>    |
|                                         | <b>TOTAL INSTRUCTION (1000)</b>                            | <b>12,451,928</b> | <b>14,411,062</b> | <b>13,016,444</b> | <b>13,205,083</b> |
| <b>2000 SUPPORT SERVICES</b>            |                                                            |                   |                   |                   |                   |
| <b>2100 SUPPORT SERVICES - STUDENTS</b> |                                                            |                   |                   |                   |                   |
| 141                                     | Salaries - Attendance and Social Work Personnel            |                   |                   |                   |                   |
| 142                                     | Salaries - Guidance Personnel                              | 172,472           | 175,345           | 162,099           | 174,194           |
| 143                                     | Salaries - Health Services Personnel                       |                   |                   |                   |                   |
| 144                                     | Salaries - Psychological Personnel                         | 86,380            | 89,899            | 90,424            | 89,899            |
| 152                                     | Salaries - Secretarial and Clerical                        | 24,914            | 27,322            | 27,322            | 27,322            |
| 100                                     | Salaries - All Other                                       | 194               | 5,673             | 5,673             |                   |
|                                         | <b>Total Salaries (100)</b>                                | <b>283,960</b>    | <b>298,239</b>    | <b>285,518</b>    | <b>291,415</b>    |
| 210                                     | Retirement                                                 | 50,400            | 52,181            | 50,103            | 59,598            |
| 220                                     | Social Security                                            | 20,877            | 22,806            | 20,782            | 22,504            |
| 240                                     | Insurance (Health/Dental/Life)                             | 61,301            | 63,054            | 62,423            | 80,893            |
| 200                                     | Other Benefits                                             | 5,560             | 1,360             | 1,144             | 2,040             |
|                                         | <b>Total Benefits (200)</b>                                | <b>138,138</b>    | <b>139,401</b>    | <b>134,452</b>    | <b>165,035</b>    |
| 300                                     | Purchased Professional and Technical Services              | 41,250            | 40,000            | 40,000            | 40,000            |
| 400                                     | Purchased Property Services                                |                   |                   |                   |                   |
| 500                                     | Other Purchased Services                                   | 360               | 500               |                   | 500               |
| 591                                     | Services Purchased From Another District Within the State  |                   |                   |                   |                   |
| 592                                     | Services Purchased From Another District Outside the State |                   |                   |                   |                   |
|                                         | <b>Total Other Purchased Services (500)</b>                | <b>360</b>        | <b>500</b>        | <b>-</b>          | <b>500</b>        |
| 600                                     | Supplies                                                   | 2,297             | 3,769             | 2,807             | 3,764             |
| 700                                     | Property                                                   |                   | 3,598             | 3,213             | 2,548             |
| 800                                     | Other Objects                                              |                   |                   |                   |                   |
| 810                                     | Dues and Fees                                              |                   |                   |                   |                   |
|                                         | <b>Total Other Objects (800)</b>                           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
|                                         | <b>TOTAL STUDENTS (2100)</b>                               | <b>466,005</b>    | <b>485,507</b>    | <b>465,990</b>    | <b>503,262</b>    |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>10 GENERAL FUND</b>                            | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>             |                           |                                     |                           |                                        |
| 115 Salaries - Supervisors & Directors                         | 197,925                   | 181,910                             | 185,285                   | 180,420                                |
| 133 Salaries - Sabbatical Leave                                |                           |                                     |                           |                                        |
| 145 Salaries - Media Personnel - Certificated                  | 48,291                    | 56,570                              | 50,987                    | 56,570                                 |
| 152 Salaries - Secretarial and Clerical                        |                           |                                     |                           |                                        |
| 162 Salaries - Media Personnel - Noncertificated.              |                           |                                     |                           |                                        |
| 100 Salaries - All Other                                       | 486                       |                                     |                           |                                        |
| Total Salaries (100)                                           | <b>246,702</b>            | <b>238,480</b>                      | <b>236,272</b>            | <b>236,990</b>                         |
| 210 Retirement                                                 | 43,585                    | 43,785                              | 43,297                    | 48,014                                 |
| 220 Social Security                                            | 18,474                    | 18,243                              | 17,871                    | 18,130                                 |
| 240 Insurance (Health/Dental/Life)                             | 36,296                    | 35,137                              | 33,356                    | 37,825                                 |
| 200 Other Benefits                                             | 909                       | 1,020                               | 858                       | 1,020                                  |
| Total Benefits (200)                                           | <b>99,264</b>             | <b>98,185</b>                       | <b>95,382</b>             | <b>104,989</b>                         |
| 300 Purchased Professional and Technical Services              |                           |                                     |                           |                                        |
| 400 Purchased Property Services                                |                           |                                     |                           |                                        |
| 500 Other Purchased Services                                   | 1,284                     | 3,000                               | 1,211                     | 5,750                                  |
| 591 Services Purchased From Another District Within the State  |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                           | <b>1,284</b>              | <b>3,000</b>                        | <b>1,211</b>              | <b>5,750</b>                           |
| 600 Supplies                                                   |                           |                                     |                           |                                        |
| 644 Library Books                                              | 16,801                    | 24,141                              | 19,674                    | 18,977                                 |
| 650 Periodicals                                                |                           |                                     |                           |                                        |
| 660 Audio Visual Materials                                     | 10,418                    | 17,650                              | 11,588                    | 12,501                                 |
| Total Supplies (600)                                           | <b>27,219</b>             | <b>41,791</b>                       | <b>31,262</b>             | <b>31,478</b>                          |
| 700 Property                                                   |                           |                                     |                           |                                        |
| 800 Other Objects                                              |                           |                                     |                           |                                        |
| 810 Dues and Fees                                              | 60                        |                                     |                           |                                        |
| Total Other Objects (800)                                      | <b>60</b>                 | <b>-</b>                            | <b>-</b>                  | <b>-</b>                               |
| <b>TOTAL INSTRUCTIONAL STAFF (2200)</b>                        | <b>374,529</b>            | <b>381,456</b>                      | <b>364,127</b>            | <b>379,207</b>                         |
| <b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>         |                           |                                     |                           |                                        |
| 110 Salaries - District Board and Administration               | 113,668                   | 125,760                             | 125,798                   | 109,760                                |
| 115 Salaries - Supervisors and Directors                       |                           |                                     |                           |                                        |
| 152 Salaries - Secretarial and Clerical                        | 17,330                    | 18,103                              | 18,103                    | 18,708                                 |
| 100 Salaries - All Other                                       | 50                        | 1,064                               | 1,065                     |                                        |
| Total Salaries (100)                                           | <b>131,048</b>            | <b>144,927</b>                      | <b>144,966</b>            | <b>128,468</b>                         |
| 210 Retirement                                                 | 19,002                    | 14,572                              | 14,383                    | 26,028                                 |
| 220 Social Security                                            | 9,173                     | 9,862                               | 10,228                    | 9,828                                  |
| 240 Insurance (Health/Dental/Life)                             | 99,824                    | 97,032                              | 95,816                    | 107,805                                |
| 200 Other Benefits                                             | 7,132                     | 680                                 | 572                       | 680                                    |
| Total Benefits (200)                                           | <b>135,131</b>            | <b>122,146</b>                      | <b>120,999</b>            | <b>144,341</b>                         |
| 300 Purchased Professional and Technical Services              |                           |                                     |                           |                                        |
| 400 Purchased Property Services                                |                           |                                     |                           |                                        |
| 500 Other Purchased Services                                   | 26,689                    | 26,000                              | 25,521                    | 28,000                                 |
| 591 Services Purchased From Another District Within the State  |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                           | <b>26,689</b>             | <b>26,000</b>                       | <b>25,521</b>             | <b>28,000</b>                          |
| 600 Supplies                                                   | 3,483                     | 3,000                               | 1,875                     | 2,000                                  |
| 700 Property                                                   |                           |                                     |                           |                                        |
| 800 Other Objects                                              |                           | 2,498                               | 2,498                     |                                        |
| 810 Dues and Fees                                              | 15,780                    | 21,500                              | 21,205                    | 18,000                                 |
| Total Other Objects (800)                                      | <b>15,780</b>             | <b>23,998</b>                       | <b>23,703</b>             | <b>18,000</b>                          |
| <b>TOTAL DISTRICT ADMINISTRATION (2300)</b>                    | <b>312,131</b>            | <b>320,071</b>                      | <b>317,064</b>            | <b>320,809</b>                         |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>10 GENERAL FUND</b>                                    | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|------------------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>                   |                           |                                     |                           |                                        |
| 121 Salaries - Principals and Assistants                               | 776,008                   | 861,408                             | 853,917                   | 845,558                                |
| 152 Salaries - Secretarial and Clerical                                | 360,371                   | 368,924                             | 368,938                   | 371,005                                |
| 100 Salaries - All Other                                               | 13,536                    | 31,789                              | 31,801                    | 23,904                                 |
| Total Salaries (100)                                                   | <b>1,149,915</b>          | <b>1,262,121</b>                    | <b>1,254,656</b>          | <b>1,240,467</b>                       |
| 210 Retirement                                                         | 208,287                   | 227,692                             | 234,128                   | 246,476                                |
| 220 Social Security                                                    | 85,601                    | 95,910                              | 93,357                    | 94,967                                 |
| 240 Insurance (Health/Dental/Life)                                     | 230,795                   | 255,103                             | 244,423                   | 274,824                                |
| 200 Other Benefits                                                     | 6,363                     | 7,480                               | 6,292                     | 7,480                                  |
| Total Benefits (200)                                                   | <b>531,046</b>            | <b>586,185</b>                      | <b>578,200</b>            | <b>623,747</b>                         |
| 300 Purchased Professional and Technical Services                      |                           |                                     |                           |                                        |
| 400 Purchased Property Services                                        |                           |                                     |                           |                                        |
| 500 Other Purchased Services                                           | 18,564                    | 16,250                              | 6,268                     | 15,000                                 |
| 591 Services Purchased From Another District Within the State          |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State         |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                                   | <b>18,564</b>             | <b>16,250</b>                       | <b>6,268</b>              | <b>15,000</b>                          |
| 600 Supplies                                                           |                           | 1,000                               |                           |                                        |
| 700 Property                                                           |                           |                                     |                           |                                        |
| 800 Other Objects                                                      |                           |                                     |                           |                                        |
| 810 Dues and Fees                                                      | 1,003                     | 3,550                               | 3,501                     | 2,500                                  |
| Total Other Objects (800)                                              | <b>1,003</b>              | <b>3,550</b>                        | <b>3,501</b>              | <b>2,500</b>                           |
| <b>TOTAL SCHOOL ADMINISTRATION (2400)</b>                              | <b>1,700,528</b>          | <b>1,869,106</b>                    | <b>1,842,625</b>          | <b>1,881,714</b>                       |
| <b>2500 SUPPORT SERVICES - CENTRAL</b>                                 |                           |                                     |                           |                                        |
| 100 Salaries                                                           | 212,710                   | 229,896                             | 229,648                   | 199,316                                |
| 210 Retirement                                                         | 40,833                    | 41,945                              | 41,959                    | 40,381                                 |
| 220 Social Security                                                    | 17,385                    | 17,088                              | 17,197                    | 17,150                                 |
| 240 Insurance (Health/Dental/Life)                                     | 17,337                    | 19,030                              | 18,943                    | 20,518                                 |
| 200 Other Benefits                                                     | 20,453                    | 1,020                               | 858                       | 24,924                                 |
| Total Benefits (200)                                                   | <b>96,008</b>             | <b>79,083</b>                       | <b>78,957</b>             | <b>102,973</b>                         |
| 300 Purchased Professional and Technical Services                      | 17,650                    | 19,500                              | 19,460                    | 21,500                                 |
| 400 Purchased Property Services                                        |                           |                                     |                           |                                        |
| 500 Other Purchased Services                                           | 4,800                     | 4,500                               | 4,911                     | 4,500                                  |
| 591 Services Purchased From Another District Within the State          |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State         |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                                   | <b>4,800</b>              | <b>4,500</b>                        | <b>4,911</b>              | <b>4,500</b>                           |
| 600 Supplies                                                           | 22,565                    | 78,500                              | 73,072                    | 32,500                                 |
| 700 Property                                                           |                           | 10,000                              | 538                       | 10,000                                 |
| 800 Other Objects                                                      |                           |                                     |                           |                                        |
| 810 Dues and Fees                                                      | 12,500                    | 15,000                              | 12,252                    | 15,000                                 |
| Total Other Objects (800)                                              | <b>12,500</b>             | <b>15,000</b>                       | <b>12,252</b>             | <b>15,000</b>                          |
| <b>TOTAL CENTRAL (2500)</b>                                            | <b>366,233</b>            | <b>436,479</b>                      | <b>418,838</b>            | <b>385,789</b>                         |
| <b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b> |                           |                                     |                           |                                        |
| 180 Salaries - Operation and Maintenance                               | 900,400                   | 954,366                             | 934,685                   | 933,017                                |
| 100 Salaries - All Other                                               | 21,735                    | 36,746                              | 36,617                    | 23,904                                 |
| Total Salaries (100)                                                   | <b>922,135</b>            | <b>991,112</b>                      | <b>971,302</b>            | <b>956,921</b>                         |
| 210 Retirement                                                         | 167,183                   | 177,885                             | 182,336                   | 189,035                                |
| 220 Social Security                                                    | 68,335                    | 77,752                              | 71,991                    | 73,277                                 |
| 240 Insurance (Health/Dental/Life)                                     | 214,610                   | 234,329                             | 228,378                   | 243,620                                |
| 200 Other Benefits                                                     | 5,757                     | 6,800                               | 5,720                     | 6,460                                  |
| Total Benefits (200)                                                   | <b>455,885</b>            | <b>496,766</b>                      | <b>488,425</b>            | <b>512,392</b>                         |
| 300 Purchased Professional and Technical Services                      |                           |                                     |                           |                                        |
| 400 Purchased Property Services                                        | 33,935                    | 42,800                              | 41,415                    | 41,500                                 |
| 500 Other Purchased Services                                           | 59,787                    | 63,400                              | 60,747                    | 63,100                                 |
| 591 Services Purchased From Another District Within the State          |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State         |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                                   | <b>59,787</b>             | <b>63,400</b>                       | <b>60,747</b>             | <b>63,100</b>                          |
| 600 Supplies                                                           | 992,610                   | 1,159,996                           | 1,089,626                 | 1,160,305                              |
| 700 Property                                                           | 19,990                    | 9,500                               | 9,221                     |                                        |
| 800 Other Objects                                                      |                           |                                     |                           |                                        |
| 810 Dues and Fees                                                      |                           |                                     |                           |                                        |
| Total Other Objects (800)                                              | -                         | -                                   | -                         | -                                      |
| <b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>            | <b>2,484,342</b>          | <b>2,763,574</b>                    | <b>2,660,736</b>          | <b>2,734,218</b>                       |



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| <b>09 Emery<br/>10 GENERAL FUND</b>                            | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>          |                           |                                     |                           |                                        |
| 152 Salaries - Secretarial and Clerical                        | 39,442                    | 39,442                              | 39,442                    | 41,029                                 |
| 171 Salaries - Supervisors                                     | 64,206                    | 64,206                              | 64,206                    | 64,832                                 |
| 172 Salaries - Bus Drivers                                     | 295,966                   | 328,504                             | 327,343                   | 303,843                                |
| 173 Salaries - Mechanics and Other Garage Employees            | 56,414                    | 57,654                              | 57,238                    | 59,529                                 |
| 174 Salaries - Other (Trainers, etc.)                          | 2,630                     | 8,566                               | 8,634                     | 2,814                                  |
| Total Salaries (100)                                           | <b>458,658</b>            | <b>498,372</b>                      | <b>496,863</b>            | <b>472,047</b>                         |
| 210 Retirement                                                 | 68,840                    | 77,917                              | 76,990                    | 90,815                                 |
| 220 Social Security                                            | 32,299                    | 36,864                              | 35,106                    | 36,121                                 |
| 240 Insurance (Health / Accident / Life)                       | 106,629                   | 116,153                             | 112,340                   | 122,229                                |
| 200 Other Benefits                                             | 10,325                    | 5,440                               | 4,576                     | 5,440                                  |
| Total Benefits (200)                                           | <b>218,093</b>            | <b>236,374</b>                      | <b>229,012</b>            | <b>254,605</b>                         |
| 400 Purchased Property Services                                | 963                       | 1,200                               | 1,003                     | 1,200                                  |
| 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           | 1,757                     | 2,500                               | 4,153                     | 2,500                                  |
| 516 Payments of Mileage in Lieu of Bus (Dead Miles)            |                           |                                     |                           |                                        |
| 521 Property Insurance                                         |                           |                                     |                           |                                        |
| 522 Liability Insurance                                        |                           |                                     |                           |                                        |
| 530 Communications (Telephone and Other)                       | 1,666                     | 2,000                               | 1,399                     | 2,000                                  |
| 580 Travel / Per Diem                                          | 4,714                     | 6,650                               | 6,272                     | 6,500                                  |
| 591 Services Purchased From Another District Within the State  |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                           | <b>8,137</b>              | <b>11,150</b>                       | <b>11,824</b>             | <b>11,000</b>                          |
| 624 Motor Fuel                                                 | 125,977                   | 158,550                             | 158,545                   | 130,000                                |
| 625 Natural Gas                                                | 6,791                     | 7,500                               | 5,364                     | 7,500                                  |
| 626 Electricity                                                | 5,314                     | 6,500                               | 6,160                     | 6,500                                  |
| 600 Other Supplies                                             | 19,639                    | 34,000                              | 35,306                    | 69,000                                 |
| Total Supplies (600)                                           | <b>157,721</b>            | <b>206,550</b>                      | <b>205,375</b>            | <b>213,000</b>                         |
| 730 Equipment                                                  | 27,464                    | 6,000                               | 5,869                     | 2,500                                  |
| 732 School Buses                                               | 216,388                   | 222,200                             | 222,174                   | 120,000                                |
| Total Property (700)                                           | <b>243,852</b>            | <b>228,200</b>                      | <b>228,043</b>            | <b>122,500</b>                         |
| 890 Miscellaneous Expenditures                                 |                           | 2,670                               | 3,129                     |                                        |
| 891 Training                                                   | 3,358                     | 1,000                               | 718                       | 1,000                                  |
| Total Other Objects (800)                                      | <b>3,358</b>              | <b>3,670</b>                        | <b>3,847</b>              | <b>1,000</b>                           |
| <b>TOTAL STUDENT TRANSPORTATION (2700)</b>                     | <b>1,090,782</b>          | <b>1,185,516</b>                    | <b>1,175,967</b>          | <b>1,075,352</b>                       |

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| <b>09 Emery<br/>10 GENERAL FUND</b>                            | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>2900 OTHER SUPPORT SERVICES</b>                             |                           |                                     |                           |                                        |
| 100 Salaries                                                   |                           |                                     |                           |                                        |
| 210 Retirement                                                 |                           |                                     |                           |                                        |
| 220 Social Security                                            |                           |                                     |                           |                                        |
| 240 Insurance (Health / Accident / Life)                       |                           |                                     |                           |                                        |
| 200 Other Benefits                                             |                           |                                     |                           |                                        |
| Total Benefits (200)                                           | -                         | -                                   | -                         | -                                      |
| 300 Purchased Professional and Technical Services              |                           |                                     |                           |                                        |
| 400 Purchased Property Services                                |                           |                                     |                           |                                        |
| 500 Other Purchased Services                                   |                           |                                     |                           |                                        |
| 591 Services Purchased From Another District Within the State  |                           |                                     |                           |                                        |
| 592 Services Purchased From Another District Outside the State |                           |                                     |                           |                                        |
| Total Other Purchased Services (500)                           | -                         | -                                   | -                         | -                                      |
| 600 Supplies                                                   |                           |                                     |                           |                                        |
| 700 Property                                                   |                           |                                     |                           |                                        |
| 800 Other Objects                                              |                           |                                     |                           |                                        |
| 810 Dues and Fees                                              |                           |                                     |                           |                                        |
| Total Other Objects (800)                                      | -                         | -                                   | -                         | -                                      |
| <b>TOTAL OTHER SUPPORT (2900)</b>                              | -                         | -                                   | -                         | -                                      |
| <b>TOTAL SUPPORT SERVICES (2000)</b>                           | <b>6,794,550</b>          | <b>7,441,709</b>                    | <b>7,245,347</b>          | <b>7,280,351</b>                       |
| <b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>              |                           |                                     |                           |                                        |
| 830 Interest                                                   |                           |                                     |                           |                                        |
| <b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>                     | <b>19,246,478</b>         | <b>21,852,771</b>                   | <b>20,261,791</b>         | <b>20,485,434</b>                      |

**OTHER FINANCING**

|                                                             |               |                |               |                |
|-------------------------------------------------------------|---------------|----------------|---------------|----------------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |               |                |               |                |
| 5200 Transfers In from Other Funds                          | 83,432        | 75,000         | 75,000        |                |
| 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)       |               | 692,363        |               | 120,000        |
| <b>6000 OTHER ITEMS</b>                                     |               |                |               |                |
| 6100 Capital Contributions                                  |               |                |               |                |
| 6300 Special Items                                          |               |                |               |                |
| 6400 Extraordinary Items                                    |               |                |               |                |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | <b>83,432</b> | <b>767,363</b> | <b>75,000</b> | <b>120,000</b> |

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|                                     |                           |                                     |                           |                                        |
|-------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>10 GENERAL FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**SUMMARY - 10 GENERAL FUND**

|                                                                  |                    |                   |                   |                   |
|------------------------------------------------------------------|--------------------|-------------------|-------------------|-------------------|
| <b>REVENUES BY SOURCE</b>                                        |                    |                   |                   |                   |
| 1000 Total Local                                                 | 8,103,849          | 9,565,715         | 9,525,965         | 9,794,178         |
| 3000 Total State                                                 | 8,277,593          | 9,826,690         | 9,280,650         | 9,453,765         |
| 4000 Total Federal                                               | 1,564,072          | 1,693,003         | 1,463,415         | 1,117,491         |
| <b>TOTAL REVENUES</b>                                            | <b>17,945,514</b>  | <b>21,085,408</b> | <b>20,270,030</b> | <b>20,365,434</b> |
| <b>EXPENDITURES BY OBJECT</b>                                    |                    |                   |                   |                   |
| 100 Salaries                                                     | 10,899,344         | 11,460,614        | 11,394,473        | 11,156,300        |
| 200 Employee Benefits                                            | 5,322,189          | 5,503,617         | 5,403,160         | 5,826,146         |
| 300 Purchased Professional and Technical Services                | 185,881            | 429,272           | 225,457           | 96,697            |
| 400 Purchased Property Services                                  | 34,898             | 44,000            | 42,418            | 42,700            |
| 500 Other Purchased Services                                     | 140,204            | 190,142           | 150,708           | 137,850           |
| 600 Supplies                                                     | 1,776,275          | 2,975,505         | 1,896,892         | 2,335,227         |
| 700 Property                                                     | 687,604            | 1,038,055         | 938,734           | 707,500           |
| 800 Other Objects                                                | 200,083            | 211,566           | 209,949           | 183,014           |
| <b>TOTAL EXPENDITURES</b>                                        | <b>19,246,478</b>  | <b>21,852,771</b> | <b>20,261,791</b> | <b>20,485,434</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>(1,300,964)</b> | <b>(767,363)</b>  | <b>8,239</b>      | <b>(120,000)</b>  |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>83,432</b>      | <b>767,363</b>    | <b>75,000</b>     | <b>120,000</b>    |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>(1,217,532)</b> | <b>-</b>          | <b>83,239</b>     | <b>-</b>          |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>4,015,092</b>   |                   | <b>2,797,560</b>  |                   |
| <b>Adjustments to Beginning Fund Balance (Attach Detail)</b>     |                    |                   |                   |                   |
| <b>FUND BALANCE - ENDING</b>                                     | <b>2,797,560</b>   | <b>-</b>          | <b>2,880,799</b>  | <b>-</b>          |

|                                                                    |  |  |  |  |
|--------------------------------------------------------------------|--|--|--|--|
| <b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b> |  |  |  |  |
| 5900: Deferred Revenues and Budgeted Fund Balance                  |  |  |  |  |
|                                                                    |  |  |  |  |
|                                                                    |  |  |  |  |
|                                                                    |  |  |  |  |

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| <b>09 Emery<br/>21 STUDENT ACTIVITY FUND</b> |                                                   |                                      |  |                                      |
|----------------------------------------------|---------------------------------------------------|--------------------------------------|--|--------------------------------------|
| <b>BALANCE SHEET</b>                         |                                                   | <b>Balances at<br/>June 30, 2011</b> |  | <b>Balances at<br/>June 30, 2012</b> |
| <b>8100 ASSETS</b>                           |                                                   |                                      |  |                                      |
| 8110                                         | Cash in Banks and On Hand                         | 291,180                              |  | 263,213                              |
| 8120                                         | Investments                                       | -                                    |  | -                                    |
| 8131                                         | Receivables - Other Local                         | -                                    |  | -                                    |
| 8132                                         | Receivables - Property Taxes                      | -                                    |  | -                                    |
| 8133                                         | Receivables - State                               | -                                    |  | -                                    |
| 8134                                         | Receivables - Federal                             | -                                    |  | -                                    |
| 8135                                         | Due from Other Funds                              | -                                    |  | -                                    |
| 8140                                         | Inventories                                       | -                                    |  | -                                    |
| 8150                                         | Prepaid Expenditures                              | -                                    |  | -                                    |
| 8190                                         | Other Assets                                      | -                                    |  | -                                    |
| <b>TOTAL ASSETS</b>                          |                                                   | <b>291,180</b>                       |  | <b>263,213</b>                       |
| <b>9500 LIABILITIES</b>                      |                                                   |                                      |  |                                      |
| 9505                                         | Negative Cash Balance                             | -                                    |  | -                                    |
| 9510                                         | Accounts Payable                                  | -                                    |  | -                                    |
| 9530                                         | Accrued Liabilities                               | -                                    |  | -                                    |
| 9540                                         | Accrued Salaries and Withholdings                 | -                                    |  | -                                    |
| 9550                                         | Due to Other Funds                                | -                                    |  | -                                    |
| 9561                                         | Deferred Revenues - Other Local                   | -                                    |  | -                                    |
| 9562                                         | Deferred Revenues - Property Taxes                | -                                    |  | -                                    |
| 9563                                         | Deferred Revenues - State                         | -                                    |  | -                                    |
| 9564                                         | Deferred Revenues - Federal                       | -                                    |  | -                                    |
| 9590                                         | Other Liabilities                                 | -                                    |  | -                                    |
| <b>TOTAL LIABILITIES</b>                     |                                                   | <b>-</b>                             |  | <b>-</b>                             |
| <b>9800 FUND BALANCES</b>                    |                                                   |                                      |  |                                      |
| 9860                                         | Nonspendable - Inventories & Prepaid Expenditures | -                                    |  | -                                    |
| 9869                                         | Nonspendable - Other                              | -                                    |  | -                                    |
| 9873                                         | Restricted - Student Activities                   | -                                    |  | -                                    |
| 9879                                         | Restricted - Other                                | -                                    |  | -                                    |
| 9889                                         | Committed - Other                                 | -                                    |  | -                                    |
| 9898                                         | Assigned - Other                                  | 291,180                              |  | 263,213                              |
| 9899                                         | Unassigned                                        | -                                    |  | -                                    |
| <b>TOTAL FUND BALANCES</b>                   |                                                   | <b>291,180</b>                       |  | <b>263,213</b>                       |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>   |                                                   | <b>291,180</b>                       |  | <b>263,213</b>                       |

**ANNUAL FINANCIAL REPORT**

|                                              |                           |                                     |                           |                                        |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>21 STUDENT ACTIVITY FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**REVENUES**

|                                                 |                |                |                |                |
|-------------------------------------------------|----------------|----------------|----------------|----------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>         |                |                |                |                |
| 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                    |                |                |                |                |
| 1740 Student Fees                               | 178,082        | 175,000        | 173,813        | 225,000        |
| 1750 School Vending                             | 15,564         | 75,000         | 58,076         | 75,000         |
| 1800 Community Services Activities              | 151,281        |                |                |                |
| 1900 Other Revenues From Local Sources          | 169,307        | 300,000        | 275,421        | 200,000        |
| 1940 Textbooks (Sales and Rentals)              |                |                |                |                |
| <b>TOTAL REVENUES FROM, LOCAL SOURCES</b>       | <b>514,234</b> | <b>550,000</b> | <b>507,310</b> | <b>500,000</b> |
| <b>3000 REVENUES FROM STATE SOURCES</b>         |                |                |                |                |
| 3851 Teacher Materials & Supplies               |                |                |                |                |
| 3520 School Trust Land                          |                |                |                |                |
| 3405 Social Security and Retirement             |                |                |                |                |
| 3900 Revenues from Other State Agencies         |                |                |                |                |
| <b>TOTAL REVENUES FROM STATE SOURCES</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>       |                |                |                |                |
| 4900 Other Revenues From Federal Sources        |                |                |                |                |
| <b>TOTAL REVENUES FROM FEDERAL SOURCES</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b> | <b>514,234</b> | <b>550,000</b> | <b>507,310</b> | <b>500,000</b> |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>21 STUDENT ACTIVITY FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**EXPENDITURES**

|                                                     |                |                |                |                |
|-----------------------------------------------------|----------------|----------------|----------------|----------------|
| <b>1000 INSTRUCTIONAL</b>                           |                |                |                |                |
| 100 Salaries                                        |                |                |                |                |
| 210 Retirement                                      |                |                |                |                |
| 220 Social Security                                 |                |                |                |                |
| 240 Insurance (Health/Dental/Life)                  |                |                |                |                |
| 200 Other Benefits                                  |                |                |                |                |
| Total Benefits (200)                                |                |                | -              | -              |
| 300 Purchased Professional and Technical Services   | 42,671         | 50,000         | 47,750         | 30,000         |
| 400 Purchased Property Services                     |                |                |                |                |
| 500 Other Purchased Services                        | 32,791         | 45,000         | 42,069         | 20,000         |
| 600 Supplies                                        | 281,834        | 280,000        | 274,506        | 350,000        |
| 700 Property                                        | 19,437         | 41,000         | 37,100         | 16,000         |
| 800 Other Objects                                   |                |                |                |                |
| 810 Dues and Fees                                   | 105,709        | 134,000        | 133,852        | 84,000         |
| Total Other Objects (800)                           | <b>105,709</b> | <b>134,000</b> | <b>133,852</b> | <b>84,000</b>  |
| <b>TOTAL OTHER SERVICES (1000)</b>                  | <b>482,442</b> | <b>550,000</b> | <b>535,277</b> | <b>500,000</b> |
| <b>2000 SUPPORT SERVICES</b>                        |                |                |                |                |
| 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)                           | -              | -              | -              | -              |
| <b>TOTAL SUPPORT SERVICES (2000)</b>                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>3300 COMMUNITY SERVICES</b>                      |                |                |                |                |
| 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)                           | -              | -              | -              | -              |
| <b>TOTAL COMMUNITY SERVICES (3300)</b>              | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b> | <b>482,442</b> | <b>550,000</b> | <b>535,277</b> | <b>500,000</b> |

**ANNUAL FINANCIAL REPORT**

|                                 |                           |                                     |                           |                                        |
|---------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery</b>                 |                           |                                     |                           |                                        |
| <b>21 STUDENT ACTIVITY FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |

**OTHER FINANCING**

|                                                             |   |   |   |   |
|-------------------------------------------------------------|---|---|---|---|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |   |   |   |   |
| 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)       |   |   |   |   |
| <b>6000 OTHER ITEMS</b>                                     |   |   |   |   |
| 6100 Capital Contributions                                  |   |   |   |   |
| 6300 Special Items                                          |   |   |   |   |
| 6400 Extraordinary Items                                    |   |   |   |   |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | - | - | - | - |

**SUMMARY - 21 STUDENT ACTIVITY FUND**

|                                                                  |                |                |                 |                |
|------------------------------------------------------------------|----------------|----------------|-----------------|----------------|
| <b>REVENUES BY SOURCE</b>                                        |                |                |                 |                |
| 1000 Total Local                                                 | 514,234        | 550,000        | 507,310         | 500,000        |
| 3000 Total State                                                 | -              | -              | -               | -              |
| 4000 Total Federal                                               | -              | -              | -               | -              |
| <b>TOTAL REVENUES</b>                                            | <b>514,234</b> | <b>550,000</b> | <b>507,310</b>  | <b>500,000</b> |
| <b>EXPENDITURES BY OBJECT</b>                                    |                |                |                 |                |
| 100 Salaries                                                     | -              | -              | -               | -              |
| 200 Employee Benefits                                            | -              | -              | -               | -              |
| 300 Purchased Professional and Technical Services                | 42,671         | 50,000         | 47,750          | 30,000         |
| 400 Purchased Property Services                                  | -              | -              | -               | -              |
| 500 Other Purchased Services                                     | 32,791         | 45,000         | 42,069          | 20,000         |
| 600 Supplies                                                     | 281,834        | 280,000        | 274,506         | 350,000        |
| 700 Property                                                     | 19,437         | 41,000         | 37,100          | 16,000         |
| 800 Other Objects                                                | 105,709        | 134,000        | 133,852         | 84,000         |
| <b>TOTAL EXPENDITURES</b>                                        | <b>482,442</b> | <b>550,000</b> | <b>535,277</b>  | <b>500,000</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>31,792</b>  | <b>-</b>       | <b>(27,967)</b> | <b>-</b>       |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>31,792</b>  | <b>-</b>       | <b>(27,967)</b> | <b>-</b>       |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>259,388</b> |                | <b>291,180</b>  |                |
| <b>Adjustment to Beginning Fund Balance (Add Explanation)</b>    |                |                |                 |                |
| <b>FUND BALANCE - ENDING</b>                                     | <b>291,180</b> | <b>-</b>       | <b>263,213</b>  | <b>-</b>       |

|                                                             |
|-------------------------------------------------------------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
|                                                             |
|                                                             |

| <b>09 Emery<br/>23 NON K-12 PROGRAMS FUND</b> |                                                 |                                      |  |                                      |
|-----------------------------------------------|-------------------------------------------------|--------------------------------------|--|--------------------------------------|
| <b>BALANCE SHEET</b>                          |                                                 | <b>Balances at<br/>June 30, 2011</b> |  | <b>Balances at<br/>June 30, 2012</b> |
| <b>8100 ASSETS</b>                            |                                                 |                                      |  |                                      |
| 8110                                          | Cash in Banks and On Hand                       | 742,760                              |  | 813,860                              |
| 8120                                          | Investments                                     | -                                    |  | -                                    |
| 8131                                          | Receivables - Other Local                       | -                                    |  | -                                    |
| 8132                                          | Receivables - Property Taxes                    | 814,934                              |  | 814,421                              |
| 8133                                          | Receivables - State                             | -                                    |  | -                                    |
| 8134                                          | Receivables - Federal                           | 20,375                               |  | 29,572                               |
| 8135                                          | Due from Other Funds                            | -                                    |  | -                                    |
| 8140                                          | Inventories                                     | -                                    |  | -                                    |
| 8150                                          | Prepaid Expenditures                            | -                                    |  | -                                    |
| 8190                                          | Other Assets                                    | -                                    |  | -                                    |
| <b>TOTAL ASSETS</b>                           |                                                 | <b>1,578,069</b>                     |  | <b>1,657,853</b>                     |
| <b>9500 LIABILITIES</b>                       |                                                 |                                      |  |                                      |
| 9505                                          | Negative Cash Balance                           | -                                    |  | -                                    |
| 9510                                          | Accounts Payable                                | 523                                  |  | 63                                   |
| 9530                                          | Accrued Liabilities                             | -                                    |  | -                                    |
| 9540                                          | Accrued Salaries and Withholdings               | 62,015                               |  | 60,569                               |
| 9550                                          | Due to Other Funds                              | -                                    |  | -                                    |
| 9561                                          | Deferred Revenues - Other Local                 | -                                    |  | -                                    |
| 9562                                          | Deferred Revenues - Property Taxes              | 810,599                              |  | 807,955                              |
| 9563                                          | Deferred Revenues - State                       | 65,154                               |  | 108,411                              |
| 9564                                          | Deferred Revenues - Federal                     | -                                    |  | -                                    |
| 9590                                          | Other Liabilities                               | -                                    |  | -                                    |
| <b>TOTAL LIABILITIES</b>                      |                                                 | <b>938,291</b>                       |  | <b>976,998</b>                       |
| <b>9800 FUND BALANCES</b>                     |                                                 |                                      |  |                                      |
| 9860                                          | Nonspendable - Inventory & Prepaid Expenditures | -                                    |  | -                                    |
| 9874                                          | Restricted - Non K-12                           | 639,778                              |  | 680,855                              |
| 9879                                          | Restricted - Other                              | -                                    |  | -                                    |
| 9889                                          | Committed - Other                               | -                                    |  | -                                    |
| 9890                                          | Assigned - Unrestricted Programs                | -                                    |  | -                                    |
| 9898                                          | Assigned - Other                                | -                                    |  | -                                    |
| 9899                                          | Unassigned                                      | -                                    |  | -                                    |
| <b>TOTAL FUND BALANCES</b>                    |                                                 | <b>639,778</b>                       |  | <b>680,855</b>                       |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>    |                                                 | <b>1,578,069</b>                     |  | <b>1,657,853</b>                     |



**ANNUAL FINANCIAL REPORT**

|                                               |                           |                                     |                           |                                        |
|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>23 NON K-12 PROGRAMS FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**REVENUES**

|                                                  |                  |                  |                  |                  |
|--------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>          |                  |                  |                  |                  |
| 1100 Property Taxes                              | 810,167          | 854,000          | 853,889          | 854,955          |
| 1200 Local Governmental Units Other Than LEAs    |                  |                  |                  |                  |
| 1310 Tuition from Pupils or Parents              | 400              | 1,200            | 1,040            | 1,000            |
| 1320 Tuition from Other LEAs Within the State    |                  |                  |                  |                  |
| 1330 Tuition from Other LEAs Outside the State   |                  |                  |                  |                  |
| 1400 Transportation Fees                         |                  |                  |                  |                  |
| 1500 Earnings on Investments                     | 5,706            | 8,000            | 7,850            | 5,000            |
| 1800 Community Services Activities               |                  |                  |                  |                  |
| 1900 Other Revenues From Local Sources           | 23,783           | 12,000           | 11,282           | 11,000           |
| 1940 Textbooks (Sales and Rentals)               |                  |                  |                  |                  |
| <b>TOTAL REVENUES FROM, LOCAL SOURCES</b>        | <b>840,056</b>   | <b>875,200</b>   | <b>874,061</b>   | <b>871,955</b>   |
| <b>3000 REVENUES FROM STATE SOURCES</b>          |                  |                  |                  |                  |
| 3115 Preschool-Handicapped                       | 145,355          | 251,790          | 143,379          | 312,115          |
| 3209 Adult Education                             | 21,764           | 23,806           | 23,806           | 23,773           |
| 3210 Adult Basic Skills                          |                  |                  |                  |                  |
| 3405 Social Security and Retirement              |                  |                  |                  |                  |
| 3900 Revenues from Other State Agencies          |                  | 65,154           | 65,154           |                  |
| <b>TOTAL REVENUES FROM STATE SOURCES</b>         | <b>167,119</b>   | <b>340,750</b>   | <b>232,339</b>   | <b>335,888</b>   |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>        |                  |                  |                  |                  |
| 4522 Special Ed - Preschool                      | 13,887           | 29,572           | 29,572           | 29,380           |
| 4580 Adult Education                             |                  |                  |                  |                  |
| 4900 Other Revenues From Federal Sources         | 19,341           | 15,732           | 15,732           |                  |
| <b>TOTAL REVENUES FROM FEDERAL SOURCES</b>       | <b>33,228</b>    | <b>45,304</b>    | <b>45,304</b>    | <b>29,380</b>    |
| <b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b> | <b>1,040,403</b> | <b>1,261,254</b> | <b>1,151,704</b> | <b>1,237,223</b> |

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| <b>09 Emery<br/>23 NON K-12 PROGRAMS FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**EXPENDITURES**

|                                                      |                  |                  |                  |                  |
|------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>   |                  |                  |                  |                  |
| <b>3200 OTHER SERVICES</b>                           |                  |                  |                  |                  |
| 100 Salaries                                         | 410,695          | 417,198          | 417,349          | 435,491          |
| 210 Retirement                                       | 74,141           | 72,455           | 73,974           | 81,666           |
| 220 Social Security                                  | 29,085           | 31,888           | 31,221           | 33,389           |
| 240 Insurance (Health/Dental/Life)                   | 98,471           | 114,846          | 101,512          | 117,202          |
| 200 Other Benefits                                   | 3,333            | 3,740            | 3,146            | 3,740            |
| Total Benefits (200)                                 | <b>205,030</b>   | <b>222,929</b>   | <b>209,853</b>   | <b>235,997</b>   |
| 300 Purchased Professional and Technical Services    |                  |                  |                  |                  |
| 400 Purchased Property Services                      |                  |                  |                  |                  |
| 500 Other Purchased Services                         |                  |                  |                  |                  |
| 600 Supplies                                         |                  | 26,308           |                  | 23,017           |
| 700 Property                                         |                  |                  |                  |                  |
| 800 Other Objects                                    |                  |                  |                  |                  |
| 810 Dues and Fees                                    |                  |                  |                  |                  |
| Total Other Objects (800)                            | -                | -                | -                | -                |
| <b>TOTAL OTHER SERVICES (3200)</b>                   | <b>615,725</b>   | <b>666,435</b>   | <b>627,202</b>   | <b>694,505</b>   |
| <b>3300 COMMUNITY SERVICES</b>                       |                  |                  |                  |                  |
| 100 Salaries                                         | 341,018          | 345,350          | 343,684          | 311,523          |
| 210 Retirement                                       | 40,924           | 44,409           | 41,316           | 50,251           |
| 220 Social Security                                  | 24,450           | 26,430           | 25,537           | 23,604           |
| 240 Insurance (Health/Dental/Life)                   | 45,236           | 40,026           | 31,499           | 34,215           |
| 200 Other Benefits                                   | 3,636            | 3,740            | 3,146            | 4,080            |
| Total Benefits (200)                                 | <b>114,246</b>   | <b>114,605</b>   | <b>101,498</b>   | <b>112,150</b>   |
| 300 Purchased Professional and Technical Services    | 5,461            | 5,000            | 5,000            | 5,000            |
| 400 Purchased Property Services                      | 378              | 378              | 378              |                  |
| 500 Other Purchased Services                         | 1,489            | 3,000            | 2,497            | 1,000            |
| 600 Supplies                                         | 24,630           | 109,365          | 13,312           | 95,625           |
| 700 Property                                         |                  |                  |                  |                  |
| 800 Other Objects                                    | 466              | 421              | 408              | 420              |
| 810 Dues and Fees                                    |                  | 16,700           | 16,648           | 17,000           |
| Total Other Objects (800)                            | <b>466</b>       | <b>17,121</b>    | <b>17,056</b>    | <b>17,420</b>    |
| <b>TOTAL COMMUNITY SERVICES (3300)</b>               | <b>487,688</b>   | <b>594,819</b>   | <b>483,425</b>   | <b>542,718</b>   |
| <b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b> | <b>1,103,413</b> | <b>1,261,254</b> | <b>1,110,627</b> | <b>1,237,223</b> |

**OTHER FINANCING**

|                                                             |          |          |          |          |
|-------------------------------------------------------------|----------|----------|----------|----------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |          |          |          |          |
| 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)       |          |          |          |          |
| <b>6000 OTHER ITEMS</b>                                     |          |          |          |          |
| 6100 Capital Contributions                                  |          |          |          |          |
| 6300 Special Items                                          |          |          |          |          |
| 6400 Extraordinary Items                                    |          |          |          |          |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

**ANNUAL FINANCIAL REPORT**

|                                               |                           |                                     |                           |                                        |
|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>23 NON K-12 PROGRAMS FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**SUMMARY - 23 NON K-12 PROGRAMS FUND**

|                                                                  |                  |                  |                  |                  |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES BY SOURCE</b>                                        |                  |                  |                  |                  |
| 1000 Total Local                                                 | 840,056          | 875,200          | 874,061          | 871,955          |
| 3000 Total State                                                 | 167,119          | 340,750          | 232,339          | 335,888          |
| 4000 Total Federal                                               | 33,228           | 45,304           | 45,304           | 29,380           |
| <b>TOTAL REVENUES</b>                                            | <b>1,040,403</b> | <b>1,261,254</b> | <b>1,151,704</b> | <b>1,237,223</b> |
| <b>EXPENDITURES BY OBJECT</b>                                    |                  |                  |                  |                  |
| 100 Salaries                                                     | 751,713          | 762,548          | 761,033          | 747,014          |
| 200 Employee Benefits                                            | 319,276          | 337,534          | 311,351          | 348,147          |
| 300 Purchased Professional and Technical Services                | 5,461            | 5,000            | 5,000            | 5,000            |
| 400 Purchased Property Services                                  | 378              | 378              | 378              | -                |
| 500 Other Purchased Services                                     | 1,489            | 3,000            | 2,497            | 1,000            |
| 600 Supplies                                                     | 24,630           | 135,673          | 13,312           | 118,642          |
| 700 Property                                                     | -                | -                | -                | -                |
| 800 Other Objects                                                | 466              | 17,121           | 17,056           | 17,420           |
| <b>TOTAL EXPENDITURES</b>                                        | <b>1,103,413</b> | <b>1,261,254</b> | <b>1,110,627</b> | <b>1,237,223</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>(63,010)</b>  | <b>-</b>         | <b>41,077</b>    | <b>-</b>         |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>(63,010)</b>  | <b>-</b>         | <b>41,077</b>    | <b>-</b>         |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>702,788</b>   |                  | <b>639,778</b>   |                  |
| <b>Adjustment to Beginning Fund Balance (Add Explanation)</b>    |                  |                  |                  |                  |
| <b>FUND BALANCE - ENDING</b>                                     | <b>639,778</b>   | <b>-</b>         | <b>680,855</b>   | <b>-</b>         |

|                                                             |
|-------------------------------------------------------------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
|                                                             |
|                                                             |
|                                                             |
|                                                             |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>32 CAPITAL PROJECTS FUND</b> |                                    |                                      |  |                                      |
|----------------------------------------------|------------------------------------|--------------------------------------|--|--------------------------------------|
| <b>BALANCE SHEET</b>                         |                                    | <b>Balances at<br/>June 30, 2011</b> |  | <b>Balances at<br/>June 30, 2012</b> |
| <b>8100 ASSETS</b>                           |                                    |                                      |  |                                      |
| 8110                                         | Cash in Banks and On Hand          | 4,465,282                            |  | 4,408,917                            |
| 8120                                         | Investments                        | -                                    |  | -                                    |
| 8131                                         | Receivables - Other Local          | -                                    |  | -                                    |
| 8132                                         | Receivables - Property Taxes       | 1,356,547                            |  | 1,349,096                            |
| 8133                                         | Receivables - State                | -                                    |  | -                                    |
| 8134                                         | Receivables - Federal              | -                                    |  | -                                    |
| 8135                                         | Due From Other Funds               | -                                    |  | -                                    |
| 8190                                         | Other Assets                       | -                                    |  | -                                    |
| <b>TOTAL ASSETS</b>                          |                                    | <b>5,821,829</b>                     |  | <b>5,758,013</b>                     |
| <b>9500 LIABILITIES</b>                      |                                    |                                      |  |                                      |
| 9505                                         | Negative Cash Balance              | -                                    |  | -                                    |
| 9510                                         | Accounts Payable                   | 214,130                              |  | 52,219                               |
| 9530                                         | Accrued Liabilities                | -                                    |  | -                                    |
| 9540                                         | Accrued Salaries and Withholdings  | -                                    |  | -                                    |
| 9550                                         | Due to Other Funds                 | -                                    |  | -                                    |
| 9561                                         | Deferred Revenues - Other Local    | -                                    |  | -                                    |
| 9562                                         | Deferred Revenues - Property Taxes | 1,346,640                            |  | 1,338,354                            |
| 9563                                         | Deferred Revenues - State          | -                                    |  | -                                    |
| 9564                                         | Deferred Revenues - Federal        | -                                    |  | -                                    |
| 9590                                         | Other Liabilities                  | -                                    |  | -                                    |
| <b>TOTAL LIABILITIES</b>                     |                                    | <b>1,560,770</b>                     |  | <b>1,390,573</b>                     |
| <b>9800 FUND BALANCES</b>                    |                                    |                                      |  |                                      |
| 9871                                         | Retracted - Capital Outlay         | 3,993,530                            |  | 4,037,289                            |
| 9881                                         | Committed - Contracts              | 267,529                              |  | 330,151                              |
| 9898                                         | Assigned - Other                   | -                                    |  | -                                    |
| 9899                                         | Unassigned                         | -                                    |  | -                                    |
| <b>TOTAL FUND BALANCES</b>                   |                                    | <b>4,261,059</b>                     |  | <b>4,367,440</b>                     |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b>   |                                    | <b>5,821,829</b>                     |  | <b>5,758,013</b>                     |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>32 CAPITAL PROJECTS FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**REVENUES**

|                                                 |                  |                  |                  |                  |
|-------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>         |                  |                  |                  |                  |
| 1100 Property Taxes                             | 1,850,992        | 1,427,590        | 1,423,308        | 1,408,354        |
| 1500 Earnings on Investments                    | 29,016           | 41,000           | 40,816           | 20,000           |
| 1900 Other Revenues From Local Sources          | 9,500            |                  |                  |                  |
| <b>TOTAL REVENUES, LOCAL SOURCES</b>            | <b>1,889,508</b> | <b>1,468,590</b> | <b>1,464,124</b> | <b>1,428,354</b> |
| <b>3000 REVENUES FROM STATE SOURCES</b>         |                  |                  |                  |                  |
| 3000 Other State Revenues                       |                  |                  |                  |                  |
| 3650 Capital Outlay Foundation                  |                  |                  |                  |                  |
| <b>TOTAL REVENUES, STATE SOURCES</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>       |                  |                  |                  |                  |
| 4000 Revenues from Federal Sources              |                  |                  |                  |                  |
| <b>TOTAL REVENUES, FEDERAL SOURCES</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b> | <b>1,889,508</b> | <b>1,468,590</b> | <b>1,464,124</b> | <b>1,428,354</b> |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>32 CAPITAL PROJECTS FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**EXPENDITURES**

|                                                                    |                |                |                |                |
|--------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| <u>.0002 TAX RATE PROGRAM</u>                                      |                |                |                |                |
| <u>2600 OPERATION AND MAINTENANCE OF FACILITIES</u>                |                |                |                |                |
| 100 Salaries                                                       | 157,846        | 165,904        | 164,053        | 166,513        |
| 210 Retirement                                                     | 30,233         | 30,396         | 31,120         | 33,165         |
| 220 Social Security                                                | 11,627         | 12,692         | 12,153         | 12,747         |
| 240 Insurance (Health/Dental/Life)                                 | 33,577         | 35,400         | 35,202         | 37,878         |
| 200 Other Benefits                                                 | 909            | 1,020          | 858            | 1,020          |
| Total Benefits                                                     | <b>76,346</b>  | <b>79,508</b>  | <b>79,333</b>  | <b>84,810</b>  |
| 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)                                          | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>        | <b>234,192</b> | <b>245,412</b> | <b>243,386</b> | <b>251,323</b> |
| <u>10% OF BASIC PROGRAM</u>                                        |                |                |                |                |
| <u>1000 INSTRUCTION (10% of Basic)</u>                             |                |                |                |                |
| 730 Equipment                                                      | 259,962        |                |                |                |
| <b>TOTAL INSTRUCTION (1000)</b>                                    | <b>259,962</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <u>2000 SUPPORTING SERVICES (10% of Basic)</u>                     |                |                |                |                |
| 730 Equipment                                                      |                |                |                |                |
| <b>TOTAL SUPPORTING SERVICES (2000)</b>                            | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <u>2100 SUPPORTING SERVICES (10% of Basic)</u>                     |                |                |                |                |
| 730 Equipment                                                      | 1,186          |                |                |                |
| <b>TOTAL SUPPORTING SERVICES (2000)</b>                            | <b>1,186</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <u>2200 SUPPORTING SERVICES (10% of Basic)</u>                     |                |                |                |                |
| 730 Equipment                                                      |                |                |                |                |
| <b>TOTAL SUPPORTING SERVICES (2000)</b>                            | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <u>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</u>              |                |                |                |                |
| 730 Equipment                                                      |                |                |                |                |
| <b>TOTAL EXPENDITURES CENTRAL (2500)</b>                           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <u>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</u> |                |                |                |                |
| 730 Equipment                                                      | 205,404        | 41,090         | 41,090         | 41,090         |
| <b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>        | <b>205,404</b> | <b>41,090</b>  | <b>41,090</b>  | <b>41,090</b>  |
| <u>2700 STUDENT TRANSPORTATION</u>                                 |                |                |                |                |
| 730 Equipment                                                      |                |                |                |                |
| 732 School Buses                                                   |                |                |                |                |
| Total Property (700)                                               | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>TOTAL STUDENT TRANSPORTATION (2700)</b>                         | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <u>2900 OTHER SUPPORT SERVICES (10% of Basic)</u>                  |                |                |                |                |
| 730 Equipment                                                      |                |                |                |                |
| <b>TOTAL OTHER SUPPORT (2900)</b>                                  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

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| <b>09 Emery<br/>32 CAPITAL PROJECTS FUND</b>                      | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|-------------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>  |                           |                                     |                           |                                        |
| 460 Construction and Remodeling                                   |                           |                                     |                           |                                        |
| 710 School Sites                                                  |                           |                                     |                           |                                        |
| 720 Buildings                                                     |                           |                                     |                           |                                        |
| 731 Machinery                                                     |                           |                                     |                           |                                        |
| 733 Furniture and Fixtures                                        |                           |                                     |                           |                                        |
| 734 Technology Equipment                                          |                           |                                     |                           |                                        |
| 735 Non-Bus Vehicles                                              |                           |                                     |                           |                                        |
| 739 Other Equipment                                               |                           |                                     |                           |                                        |
| Total Property (700)                                              | 0                         | 0                                   | 0                         | 0                                      |
| <b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b> | <b>0</b>                  | <b>0</b>                            | <b>0</b>                  | <b>0</b>                               |
| <b>5000 DEBT SERVICES (10% of Basic)</b>                          |                           |                                     |                           |                                        |
| 800 Other Objects                                                 |                           |                                     |                           |                                        |
| 830 Interest                                                      |                           |                                     |                           |                                        |
| 840 Redemption of Principal                                       |                           |                                     |                           |                                        |
| Total Other Objects (800)                                         | 0                         | 0                                   | 0                         | 0                                      |
| <b>TOTAL DEBT SERVICE (5000)</b>                                  | <b>0</b>                  | <b>0</b>                            | <b>0</b>                  | <b>0</b>                               |
| <b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>                   | <b>466,552</b>            | <b>41,090</b>                       | <b>41,090</b>             | <b>41,090</b>                          |
| <b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>                 |                           |                                     |                           |                                        |
| 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                 |                           | 187,000                             | 112,711                   |                                        |
| 400 Purchased Property Services                                   |                           |                                     |                           |                                        |
| 460 Construction and Remodeling                                   |                           |                                     |                           |                                        |
| Total Property (400)                                              | 0                         | 0                                   | 0                         | 0                                      |
| 500 Other Purchased Services                                      | 102,740                   | 104,200                             | 104,180                   | 105,000                                |
| 600 Supplies - New Buildings                                      |                           |                                     |                           |                                        |
| 641 Textbooks - New Buildings                                     |                           |                                     |                           |                                        |
| 644 Library Books-New Libraries                                   |                           |                                     |                           |                                        |
| Total Supplies (600)                                              | 0                         | 0                                   | 0                         | 0                                      |
| 710 Land and Improvements                                         | 38,214                    | 80,000                              | 82,708                    |                                        |
| 720 Buildings                                                     | 342,654                   | 658,910                             | 641,912                   | 668,910                                |
| 731 Machinery                                                     |                           |                                     |                           |                                        |
| 732 School Buses                                                  |                           |                                     |                           |                                        |
| 733 Furniture and Fixtures                                        |                           | 10,000                              | 7,652                     | 25,000                                 |
| 734 Technology Equipment                                          |                           |                                     |                           |                                        |
| 735 Non-Bus Vehicles                                              | 69,309                    | 39,800                              | 39,751                    | 43,000                                 |
| 739 Other Equipment                                               | 8,432                     | 17,378                              |                           | 284,531                                |
| Total Property (700)                                              | <b>458,609</b>            | <b>806,088</b>                      | <b>772,023</b>            | <b>1,021,441</b>                       |
| 800 Other Objects                                                 | 9,729                     | 13,500                              | 13,053                    | 10,500                                 |
| 830 Interest                                                      |                           |                                     |                           |                                        |
| 840 Redemption of Principal                                       |                           |                                     |                           |                                        |
| Total Other Objects (800)                                         | <b>9,729</b>              | <b>13,500</b>                       | <b>13,053</b>             | <b>10,500</b>                          |
| <b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>       | <b>571,078</b>            | <b>1,110,788</b>                    | <b>1,001,967</b>          | <b>1,136,941</b>                       |
| <b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>               | <b>1,271,822</b>          | <b>1,397,290</b>                    | <b>1,286,443</b>          | <b>1,429,354</b>                       |

**ANNUAL FINANCIAL REPORT**

|                                              |                           |                                     |                           |                                        |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>32 CAPITAL PROJECTS FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|----------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**OTHER FINANCING**

|                                                             |                 |                 |                 |              |
|-------------------------------------------------------------|-----------------|-----------------|-----------------|--------------|
| <b>5000 OTHER FINANCING SOURCES (USES)</b>                  |                 |                 |                 |              |
| 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                           | (83,432)        | (75,000)        | (75,000)        |              |
| 5400 Loan Proceeds                                          |                 |                 |                 |              |
| 5300 Proceeds From Sale of Capital Assets                   | 823             | 3,700           | 3,700           | 1,000        |
| 5500 Capital Lease Proceeds                                 |                 |                 |                 |              |
| 5900 Other Financing Sources (Uses) (Add Explanation)       |                 |                 |                 |              |
| <b>6000 OTHER ITEMS</b>                                     |                 |                 |                 |              |
| 6100 Capital Contributions                                  |                 |                 |                 |              |
| 6300 Special Items                                          |                 |                 |                 |              |
| 6400 Extraordinary Items                                    |                 |                 |                 |              |
| <b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b> | <b>(82,609)</b> | <b>(71,300)</b> | <b>(71,300)</b> | <b>1,000</b> |

**SUMMARY - 32 CAPITAL PROJECTS FUND**

|                                                                  |                  |                  |                  |                  |
|------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES BY SOURCE</b>                                        |                  |                  |                  |                  |
| 1000 Total Local                                                 | 1,889,508        | 1,468,590        | 1,464,124        | 1,428,354        |
| 3000 Total State                                                 | -                | -                | -                | -                |
| 4000 Total Federal                                               | -                | -                | -                | -                |
| <b>TOTAL REVENUES</b>                                            | <b>1,889,508</b> | <b>1,468,590</b> | <b>1,464,124</b> | <b>1,428,354</b> |
| <b>EXPENDITURES BY OBJECT</b>                                    |                  |                  |                  |                  |
| 100 Salaries                                                     | 157,846          | 165,904          | 164,053          | 166,513          |
| 200 Employee Benefits                                            | 76,346           | 79,508           | 79,333           | 84,810           |
| 300 Purchased Professional and Technical Services                | -                | 187,000          | 112,711          | -                |
| 400 Purchased Property Services                                  | -                | -                | -                | -                |
| 500 Other Purchased Services                                     | 102,740          | 104,200          | 104,180          | 105,000          |
| 600 Supplies                                                     | -                | -                | -                | -                |
| 700 Property                                                     | 925,161          | 847,178          | 813,113          | 1,062,531        |
| 800 Other Objects                                                | 9,729            | 13,500           | 13,053           | 10,500           |
| <b>TOTAL EXPENDITURES</b>                                        | <b>1,271,822</b> | <b>1,397,290</b> | <b>1,286,443</b> | <b>1,429,354</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>617,686</b>   | <b>71,300</b>    | <b>177,681</b>   | <b>(1,000)</b>   |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>(82,609)</b>  | <b>(71,300)</b>  | <b>(71,300)</b>  | <b>1,000</b>     |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>535,077</b>   | <b>-</b>         | <b>106,381</b>   | <b>-</b>         |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>3,725,982</b> |                  | <b>4,261,059</b> |                  |
| <b>Adjustment to Beginning Fund Balance (Add Explanation)</b>    |                  |                  |                  |                  |
| <b>FUND BALANCE - ENDING</b>                                     | <b>4,261,059</b> | <b>-</b>         | <b>4,367,440</b> | <b>-</b>         |

|                                                             |
|-------------------------------------------------------------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
|                                                             |
|                                                             |
|                                                             |
|                                                             |



**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>49 or 51 FOOD SERVICE FUND</b>          |                                                               |                                      |  |                                      |
|---------------------------------------------------------|---------------------------------------------------------------|--------------------------------------|--|--------------------------------------|
| <b>BALANCE SHEET</b>                                    |                                                               | <b>Balances at<br/>June 30, 2011</b> |  | <b>Balances at<br/>June 30, 2012</b> |
| <b>8100 ASSETS</b>                                      |                                                               |                                      |  |                                      |
| 8110                                                    | Cash in Banks and On Hand                                     | 283,538                              |  | 293,449                              |
| 8120                                                    | Investments                                                   | -                                    |  | -                                    |
| 8131                                                    | Receivables - Other Local                                     | 3,073                                |  | -                                    |
| 8132                                                    | Receivables - Property Taxes                                  | -                                    |  | -                                    |
| 8133                                                    | Receivables - State                                           | 48,652                               |  | 56,784                               |
| 8134                                                    | Receivables - Federal                                         | 18,088                               |  | 20,676                               |
| 8135                                                    | Due From Other Funds                                          | -                                    |  | -                                    |
| 8140                                                    | Inventories                                                   | 129,544                              |  | 96,043                               |
| 8190                                                    | Other Current Assets                                          | -                                    |  | -                                    |
| 8200                                                    | Capital Assets, Net of Accum. Depreciation - Enterprise Funds | -                                    |  | -                                    |
| 8300                                                    | Other Assets - Enterprise Funds                               | -                                    |  | -                                    |
| <b>TOTAL ASSETS</b>                                     |                                                               | <b>482,895</b>                       |  | <b>466,952</b>                       |
| <b>9500 LIABILITIES</b>                                 |                                                               |                                      |  |                                      |
| 9505                                                    | Negative Cash Balance                                         | -                                    |  | -                                    |
| 9510                                                    | Accounts Payable                                              | 32,418                               |  | 300                                  |
| 9530                                                    | Accrued Liabilities                                           | -                                    |  | -                                    |
| 9540                                                    | Accrued Salaries and Withholdings                             | 40,648                               |  | 42,368                               |
| 9550                                                    | Due to Other Funds                                            | -                                    |  | -                                    |
| 9561                                                    | Deferred Revenues - Other Local                               | -                                    |  | -                                    |
| 9562                                                    | Deferred Revenues - Property Taxes                            | -                                    |  | -                                    |
| 9563                                                    | Deferred Revenues - State                                     | -                                    |  | -                                    |
| 9564                                                    | Deferred Revenues - Federal                                   | -                                    |  | -                                    |
| 9590                                                    | Other Current Liabilities                                     | -                                    |  | -                                    |
| 9600                                                    | Long-term Liabilities - Enterprise Funds                      | -                                    |  | -                                    |
| <b>TOTAL LIABILITIES</b>                                |                                                               | <b>73,066</b>                        |  | <b>42,668</b>                        |
| <b>9800 NET ASSETS / FUND BALANCES</b>                  |                                                               |                                      |  |                                      |
| Net Assets of Enterprise Funds:                         |                                                               |                                      |  |                                      |
| 9810                                                    | Net Assets Invested in Capital Assets, Net of Related Debt    | -                                    |  | -                                    |
| 9820                                                    | Restricted Net Assets                                         | -                                    |  | -                                    |
| 9830                                                    | Unrestricted Net Assets                                       | -                                    |  | -                                    |
| Fund Balances of Governmental Funds:                    |                                                               |                                      |  |                                      |
| 9860                                                    | Nonspendable - Inventories & Prepaid Expenditures             | 129,544                              |  | 96,043                               |
| 9869                                                    | Nonspendable - Other                                          | -                                    |  | -                                    |
| 9872                                                    | Restricted - Food Service                                     | 280,285                              |  | 328,241                              |
| 9879                                                    | Restricted - Other                                            | -                                    |  | -                                    |
| 9889                                                    | Committed - Other                                             | -                                    |  | -                                    |
| 9898                                                    | Assigned - Other                                              | -                                    |  | -                                    |
| 9899                                                    | Unassigned                                                    | -                                    |  | -                                    |
| <b>TOTAL NET ASSETS / FUND BALANCES</b>                 |                                                               | <b>409,829</b>                       |  | <b>424,284</b>                       |
| <b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b> |                                                               | <b>482,895</b>                       |  | <b>466,952</b>                       |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>49 or 51 FOOD SERVICE FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
|------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**REVENUES**

|                                                                    |                  |                  |                  |                  |
|--------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>1000 REVENUES FROM LOCAL SOURCES</b>                            |                  |                  |                  |                  |
| 1500 Earnings on Investments                                       | 1,482            | 2,300            | 2,051            | 1,200            |
| 1610 Sales to Students                                             | 273,700          | 267,800          | 265,656          | 307,200          |
| 1620 Sales to Adults                                               | 7,588            | 3,300            | 2,781            | 16,650           |
| 1690 Other Revenues From Local Sources                             | 16,036           | 9,000            | 8,433            |                  |
| 1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds |                  |                  |                  |                  |
| <b>TOTAL REVENUES, LOCAL SOURCES</b>                               | <b>298,806</b>   | <b>282,400</b>   | <b>278,921</b>   | <b>325,050</b>   |
| <b>3000 REVENUES FROM STATE SOURCES</b>                            |                  |                  |                  |                  |
| 3700 Miscellaneous State Revenues                                  |                  |                  |                  |                  |
| 3770 School Lunch                                                  | 135,068          | 147,316          | 145,324          | 134,000          |
| <b>TOTAL REVENUES, STATE SOURCES</b>                               | <b>135,068</b>   | <b>147,316</b>   | <b>145,324</b>   | <b>134,000</b>   |
| <b>4000 REVENUES FROM FEDERAL SOURCES</b>                          |                  |                  |                  |                  |
| 4571 Lunch Reimbursement                                           | 68,855           | 71,000           | 66,433           | 73,000           |
| 4572 Lunch Reimbursement (Free and Reduced Meals)                  | 352,182          | 355,000          | 350,939          | 345,000          |
| 4573 Special Milk Reimbursement                                    |                  |                  |                  |                  |
| 4574 Breakfast Reimbursement                                       | 130,828          | 147,000          | 147,701          | 136,000          |
| 4575 Child and Adult Care Food Program                             |                  |                  |                  |                  |
| 4578 NET (Nutritional Education and Training Program)              |                  |                  |                  |                  |
| 4579 Other Child Nutrition Program Revenue                         | 18,089           | 32,000           | 32,825           | 23,000           |
| 4970 Donated Commodities                                           | 76,346           | 75,000           | 64,101           | 85,000           |
| <b>TOTAL REVENUES, FEDERAL SOURCES</b>                             | <b>646,300</b>   | <b>680,000</b>   | <b>661,999</b>   | <b>662,000</b>   |
| <b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>                  | <b>1,080,174</b> | <b>1,109,716</b> | <b>1,086,244</b> | <b>1,121,050</b> |

**EXPENSES/EXPENDITURES**

|                                                       |                  |                  |                  |                  |
|-------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>3100 FOOD SERVICES</b>                             |                  |                  |                  |                  |
| 100 Salaries                                          | 377,011          | 389,961          | 388,637          | 375,514          |
| 210 Retirement                                        | 59,855           | 63,445           | 64,650           | 70,770           |
| 220 Social Security                                   | 27,518           | 28,797           | 28,336           | 29,320           |
| 240 Insurance (Health/Dental/Life)                    | 57,587           | 70,522           | 69,969           | 77,377           |
| 200 Other Benefits                                    | 12,110           | 9,357            | 7,578            | 8,500            |
| Total Benefits (200)                                  | <b>157,070</b>   | <b>172,121</b>   | <b>170,533</b>   | <b>185,967</b>   |
| 300 Purchased Professional and Technical Services     |                  | 500              | 619              |                  |
| 400 Purchased Property Services                       |                  |                  |                  |                  |
| 500 Other Purchased Services                          | 3,539            | 7,250            | 6,670            | 5,750            |
| 600 Non-Food Supplies                                 | 48,108           | 57,376           | 53,220           | 53,669           |
| 630 Food                                              | 417,243          | 463,358          | 433,983          | 494,000          |
| Total Supplies (600)                                  | <b>465,351</b>   | <b>520,734</b>   | <b>487,203</b>   | <b>547,669</b>   |
| 700 Property                                          | 27,755           | 13,000           | 12,943           |                  |
| 780 Depreciation - Enterprise Funds                   |                  |                  |                  |                  |
| Total Property (700)                                  | <b>27,755</b>    | <b>13,000</b>    | <b>12,943</b>    | <b>0</b>         |
| 800 Other Objects                                     | 3,150            | 3,150            | 3,300            | 3,150            |
| 810 Dues and Fees                                     | 2,861            | 3,000            | 1,884            | 3,000            |
| Total Other Objects (800)                             | <b>6,011</b>     | <b>6,150</b>     | <b>5,184</b>     | <b>6,150</b>     |
| <b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b> | <b>1,036,737</b> | <b>1,109,716</b> | <b>1,071,789</b> | <b>1,121,050</b> |

**OTHER FINANCING-Governmental Funds**

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

**ANNUAL FINANCIAL REPORT**

|                                                |                           |                                     |                           |                                        |
|------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>09 Emery<br/>49 or 51 FOOD SERVICE FUND</b> | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|

**SUMMARY - 49 or 51 FOOD SERVICE FUND**

|                                                                               |                  |                  |                  |                  |
|-------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES BY SOURCE</b>                                                     |                  |                  |                  |                  |
| 1000 Total Local                                                              | 298,806          | 282,400          | 278,921          | 325,050          |
| 3000 Total State                                                              | 135,068          | 147,316          | 145,324          | 134,000          |
| 4000 Total Federal                                                            | 646,300          | 680,000          | 661,999          | 662,000          |
| <b>TOTAL REVENUES</b>                                                         | <b>1,080,174</b> | <b>1,109,716</b> | <b>1,086,244</b> | <b>1,121,050</b> |
| <b>EXPENSES / EXPENDITURES BY OBJECT</b>                                      |                  |                  |                  |                  |
| 100 Salaries                                                                  | 377,011          | 389,961          | 388,637          | 375,514          |
| 200 Employee Benefits                                                         | 157,070          | 172,121          | 170,533          | 185,967          |
| 300 Purchased Professional and Technical Services                             | -                | 500              | 619              | -                |
| 400 Purchased Property Services                                               | -                | -                | -                | -                |
| 500 Other Purchased Services                                                  | 3,539            | 7,250            | 6,670            | 5,750            |
| 600 Supplies                                                                  | 465,351          | 520,734          | 487,203          | 547,669          |
| 700 Property                                                                  | 27,755           | 13,000           | 12,943           | -                |
| 800 Other Objects                                                             | 6,011            | 6,150            | 5,184            | 6,150            |
| <b>TOTAL EXPENSES/EXPENDITURES</b>                                            | <b>1,036,737</b> | <b>1,109,716</b> | <b>1,071,789</b> | <b>1,121,050</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>(UNDER) EXPENSES/EXPENDITURES</b> | <b>43,437</b>    | <b>-</b>         | <b>14,455</b>    | <b>-</b>         |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>                         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>                                | <b>43,437</b>    | <b>-</b>         | <b>14,455</b>    | <b>-</b>         |
| <b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>366,392</b>   |                  | <b>409,829</b>   |                  |
| Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)             |                  |                  |                  |                  |
| <b>NET ASSETS / FUND BALANCE - ENDING</b>                                     | <b>409,829</b>   | <b>-</b>         | <b>424,284</b>   | <b>-</b>         |

|                                                             |
|-------------------------------------------------------------|
| Explanation (5900 and Adjustment to Beginning Fund Balance) |
|                                                             |
|                                                             |
|                                                             |
|                                                             |

**ANNUAL FINANCIAL REPORT**

| <b>09 Emery<br/>SUMMARY - ALL FUNDS</b>                          | <b>ACTUAL<br/>FY 2011</b> | <b>FINAL<br/>BUDGET<br/>FY 2012</b> | <b>ACTUAL<br/>FY 2012</b> | <b>ORIGINAL<br/>BUDGET<br/>FY 2013</b> |
|------------------------------------------------------------------|---------------------------|-------------------------------------|---------------------------|----------------------------------------|
| <b>REVENUES BY SOURCE</b>                                        |                           |                                     |                           |                                        |
| 1000 Total Local                                                 | 11,646,453                | 12,741,905                          | 12,650,381                | 12,919,537                             |
| 3000 Total State                                                 | 8,579,780                 | 10,314,756                          | 9,658,313                 | 9,923,653                              |
| 4000 Total Federal                                               | 2,243,600                 | 2,418,307                           | 2,170,718                 | 1,808,871                              |
| <b>TOTAL REVENUES</b>                                            | <b>22,469,833</b>         | <b>25,474,968</b>                   | <b>24,479,412</b>         | <b>24,652,061</b>                      |
| <b>EXPENDITURES BY OBJECT</b>                                    |                           |                                     |                           |                                        |
| 100 Salaries                                                     | 12,185,914                | 12,779,027                          | 12,708,196                | 12,445,341                             |
| 200 Employee Benefits                                            | 5,874,881                 | 6,092,780                           | 5,964,377                 | 6,445,070                              |
| 300 Purchased Professional and Technical Services                | 234,013                   | 671,772                             | 391,537                   | 131,697                                |
| 400 Purchased Property Services                                  | 35,276                    | 44,378                              | 42,796                    | 42,700                                 |
| 500 Other Purchased Services                                     | 280,763                   | 349,592                             | 306,124                   | 269,600                                |
| 600 Supplies                                                     | 2,548,090                 | 3,911,912                           | 2,671,913                 | 3,351,538                              |
| 700 Property                                                     | 1,659,957                 | 1,939,233                           | 1,801,890                 | 1,786,031                              |
| 800 Other Objects                                                | 321,998                   | 382,337                             | 379,094                   | 301,084                                |
| <b>TOTAL EXPENDITURES</b>                                        | <b>23,140,892</b>         | <b>26,171,031</b>                   | <b>24,265,927</b>         | <b>24,773,061</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b> | <b>(671,059)</b>          | <b>(696,063)</b>                    | <b>213,485</b>            | <b>(121,000)</b>                       |
| <b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>            | <b>823</b>                | <b>696,063</b>                      | <b>3,700</b>              | <b>121,000</b>                         |
| <b>NET CHANGE IN FUND BALANCE</b>                                | <b>(670,236)</b>          | <b>-</b>                            | <b>217,185</b>            | <b>-</b>                               |
| <b>FUND BALANCE - BEGINNING (From Prior Year)</b>                | <b>9,069,642</b>          | <b>-</b>                            | <b>8,399,406</b>          | <b>-</b>                               |
| <b>Adjustments to Beginning Fund Balance</b>                     | <b>-</b>                  | <b>-</b>                            | <b>-</b>                  | <b>-</b>                               |
| <b>FUND BALANCE - ENDING</b>                                     | <b>8,399,406</b>          | <b>-</b>                            | <b>8,616,591</b>          | <b>-</b>                               |

**ANNUAL FINANCIAL REPORT**

**09 Emery**

|  | FY 2011  |                | FY 2012  |                 |                | FY 2013  |                    |
|--|----------|----------------|----------|-----------------|----------------|----------|--------------------|
|  | TAX RATE | ACTUAL REVENUE | TAX RATE | AMOUNT BUDGETED | ACTUAL REVENUE | TAX RATE | AMOUNT ANTICIPATED |

**Detail Schedule of Property Tax**

**10 GENERAL FUND**

|                                                                                        |                |                  |                |                  |                  |                |                  |
|----------------------------------------------------------------------------------------|----------------|------------------|----------------|------------------|------------------|----------------|------------------|
| Basic Program (53A-17a-135)                                                            | .001495        | 2,655,753        | .001591        | 2,938,000        | 2,920,272        | .001651        | 3,138,669        |
| Voted Leeway (53A-17a-133)                                                             | .001600        | 2,838,304        | .001603        | 2,945,000        | 2,942,392        | .001611        | 3,062,626        |
| Board Leeway (thru 2011 – 53A-17a-134) and Board Local Levy (start 2012 – 53A-17a-164) | .000411        | 729,087          | .000412        | 760,000          | 756,248          | .001410        | 2,617,091        |
| Board Leeway (53A-17a-151) (Reading Program)                                           | .000063        | 41,493           | .000063        | 186,265          | 185,905          |                | 63,421           |
| P.L. 81-874 (53A-17a-143)                                                              |                |                  |                |                  |                  |                |                  |
| Transportation (53A-17a-127)                                                           | .000302        | 535,730          | .000303        | 557,000          | 556,173          |                |                  |
| Tort Liability (63-30-27)                                                              | .000022        | 39,027           | .000022        | 41,090           | 40,382           |                |                  |
| 10% of Basic (53A-17a-145) Operating                                                   | .000293        | 520,655          | .000567        | 1,045,000        | 1,040,613        |                |                  |
| Redemptions - Basic Levy                                                               |                | 49,807           |                | 105,000          | 113,108          |                | 90,000           |
| Redemptions - Voted Leeway                                                             |                | 53,661           |                | 105,000          | 114,918          |                | 90,000           |
| Redemptions - Board Leeway                                                             |                | 13,727           |                | 27,000           | 29,538           |                | 75,500           |
| Redemptions - Special Transportation                                                   |                | 10,120           |                | 20,000           | 21,722           |                |                  |
| Redemptions - Tort Liability                                                           |                | 738              |                | 1,500            | 1,577            |                |                  |
| Redemptions - Board Levy                                                               |                |                  |                |                  |                  |                |                  |
| Redemptions - Reading Levy                                                             |                | 2,108            |                | 4,500            | 4,516            |                | 1,000            |
| Redemptions - 10% of Basic                                                             |                | 9,942            |                | 37,000           | 40,548           |                |                  |
| Vehicle Fees in Lieu of Tax (59-2-405) - Basic                                         |                | 93,411           |                | 95,000           | 93,143           |                | 90,000           |
| Vehicle Fees in Lieu of Tax Board Leeway                                               |                | 26,014           |                | 25,000           | 24,817           |                | 79,500           |
| Vehicle Fees in Lieu of Tax - Voted Leeway                                             |                | 101,902          |                | 100,000          | 96,568           |                | 80,000           |
| Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.                                    |                | 19,209           |                | 19,000           | 18,247           |                |                  |
| Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.                                    |                | 1,401            |                | 1,400            | 1,326            |                |                  |
| Vehicle Fees in Lieu of Tax - Reading                                                  |                | 4,000            |                | 4,000            | 3,797            |                | 3,500            |
| Vehicle Fees in Lieu of Tax - 10% of Basic                                             |                | 18,973           |                | 28,000           | 29,614           |                |                  |
| Judgment Recovery (59-2-1328)                                                          |                | 110              |                | 25               | 27               |                |                  |
| Tax Refunds                                                                            | xxx            | 65,810           | xxx            | 70,000           | 71,805           | xxx            | 70,000           |
| <b>TOTAL GENERAL FUND NO. 10</b>                                                       | <b>.004186</b> | <b>7,830,982</b> | <b>.004561</b> | <b>9,114,780</b> | <b>9,107,256</b> | <b>.004672</b> | <b>9,461,307</b> |

**23 NON K-12 PROGRAMS FUND**

|                                        |                |                |                |                |                |                |                |
|----------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Recreation (11-2-7)                    | .000433        | 768,116        | .000434        | 798,000        | 796,630        | .000425        | 807,955        |
| Vehicle Fees in Lieu of Tax (59-2-405) |                | 27,540         |                | 27,000         | 26,143         |                | 22,000         |
| Tax Sales and Redemptions & Other      | xxx            | 14,511         | xxx            | 29,000         | 31,116         | xxx            | 25,000         |
| Judgment Recovery (59-2-1328)          |                |                |                |                |                |                |                |
| Tax Refunds                            | xxx            |                | xxx            |                |                | xxx            |                |
| <b>TOTAL NON K-12 FUND NO. 23</b>      | <b>.000433</b> | <b>810,167</b> | <b>.000434</b> | <b>854,000</b> | <b>853,889</b> | <b>.000425</b> | <b>854,955</b> |

**31 DEBT SERVICE FUND**

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

**32 CAPITAL PROJECTS FUND**

|                                                                                                               |                |                  |                |                  |                  |                |                  |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|----------------|------------------|------------------|----------------|------------------|
| Capital Outlay Foundation (thru 2011 – 53A-21-101 thru 105) and Capital Local Levy (start 2012 – 53A-17a-164) | .000696        | 1,234,662        | .000699        | 1,286,000        | 1,283,051        | .000704        | 1,338,354        |
| 10% of Basic (53A-17a-145) Capital                                                                            | .000294        | 520,648          | .000022        | 41,090           | 40,527           |                |                  |
| Voted Capital (53A-16-110)                                                                                    |                |                  |                |                  |                  |                |                  |
| Vehicle Fees in Lieu of Tax (59-2-405) Cap Found                                                              |                | 44,265           |                | 43,000           | 42,083           |                | 30,000           |
| Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic                                                              |                | 18,362           |                | 7,500            | 5,855            |                |                  |
| Tax Sales and Redemptions Cap Foundation                                                                      | xxx            | 23,327           | xxx            | 48,000           | 50,116           | xxx            | 40,000           |
| Tax Sales and Redemptions 10% of Basic                                                                        |                | 9,728            |                | 2,000            | 1,676            |                |                  |
| Judgment Recovery (59-2-1328)                                                                                 |                |                  |                |                  |                  |                |                  |
| Tax Refunds                                                                                                   | xxx            |                  | xxx            |                  |                  | xxx            |                  |
| <b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>                                                                     | <b>.000990</b> | <b>1,850,992</b> | <b>.000721</b> | <b>1,427,590</b> | <b>1,423,308</b> | <b>.000704</b> | <b>1,408,354</b> |

**TOTAL OF ALL FUNDS**

|                           |                |                   |                |                   |                   |                |                   |
|---------------------------|----------------|-------------------|----------------|-------------------|-------------------|----------------|-------------------|
| <b>TOTALS - ALL FUNDS</b> | <b>.005609</b> | <b>10,492,141</b> | <b>.005716</b> | <b>11,396,370</b> | <b>11,384,453</b> | <b>.005801</b> | <b>11,724,616</b> |
|---------------------------|----------------|-------------------|----------------|-------------------|-------------------|----------------|-------------------|

**ANNUAL FINANCIAL REPORT**

**SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2012**

**09 Emery**

**A. SCHOOL BOND ELECTION**

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

**B. STATUS OF DISTRICT INDEBTEDNESS**

|                                           | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending<br/>Balance</u> |
|-------------------------------------------|------------------------------|------------------|-------------------|---------------------------|
| <b>General obligation bonds:</b>          |                              |                  |                   |                           |
| Face amount of bonds                      | -                            |                  |                   | -                         |
| Bond premiums                             | -                            |                  |                   | -                         |
| Bond discounts                            | -                            |                  |                   | -                         |
| School building revolving account balance | -                            |                  |                   | -                         |
| Deferred amounts on refunding             | -                            |                  |                   | -                         |
| <b>Net bonds payable</b>                  | -                            | -                | -                 | -                         |
| <b>Non-general obligation debt:</b>       |                              |                  |                   |                           |
| Obligations under capital leases          | -                            |                  |                   | -                         |
| School building revolving account balance | -                            |                  |                   | -                         |
| Other debt:                               | -                            |                  |                   | -                         |
| Compensated Absences Payable              | -                            |                  |                   | -                         |
|                                           | -                            |                  |                   | -                         |
|                                           | -                            |                  |                   | -                         |
| <b>Total non-general obligation debt</b>  | -                            | 0                | 0                 | -                         |

**C. VOTED LEEWAY**

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

**D. Board Local Levy (start 2012 53A-17a-164)**

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

|  |       |       |  |
|--|-------|-------|--|
|  | _____ | _____ |  |
|  | _____ |       |  |
|  | _____ |       |  |

**ANNUAL FINANCIAL REPORT**

**09 Emery**

**SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2012**

ADJUSTED EXPENDITURES PER AFR  
FY 2012

|                                                  | NONRESTRICTED |           |            | RESTRICTED |          |            |
|--------------------------------------------------|---------------|-----------|------------|------------|----------|------------|
|                                                  | EXCLUDED      | INDIRECT  | DIRECT     | EXCLUDED   | INDIRECT | DIRECT     |
| <b>FUND 10 MAINTENANCE AND OPERATION</b>         |               |           |            |            |          |            |
| 1000 INSTRUCTION                                 | 864,365       |           | 12,152,079 | 864,365    |          | 12,152,079 |
| 2100 SUPPORT SERV-STUDENTS                       | 3,213         |           | 462,777    | 3,213      |          | 462,777    |
| 2200 SUPPORT SERV-INSTR-STAFF                    |               |           | 364,127    |            |          | 364,127    |
| 2300 SUPPORT SERV-DISTRICT ADMIN                 | 23,703        |           | 293,361    | 23,703     |          | 293,361    |
| 2400 SUPPORT SERV-SCHOOL ADMIN                   | 3,501         |           | 1,839,124  | 3,501      |          | 1,839,124  |
| 2500 SUPPORT SERV-CENTRAL                        | 12,790        | 406,048   |            | 12,790     | 406,048  |            |
| 2600 OPER AND MAINT OF PLANT                     | 9,221         | 2,651,515 |            | 9,221      |          | 2,651,515  |
| 2700 STUDENT TRANSP SERV                         | 231,890       |           | 944,077    | 231,890    |          | 944,077    |
| 2900 SUPPORT SERV-OTHER                          |               |           |            |            |          |            |
| 5200 DEBT SERVICE                                |               |           |            |            |          |            |
| 6000 OTHER SOURCES/USES OF FUNDS                 | 75,000        |           |            | 75,000     |          |            |
| <b>FUND 23 NON K-12 PROGRAMS</b>                 | 17,056        |           | 1,093,571  | 17,056     |          | 1,093,571  |
| <b>FUND 31 DEBT SERVICE</b>                      |               |           |            |            |          |            |
| <b>FUND 32 CAPITAL PROJECTS</b>                  |               |           |            |            |          |            |
| 1000 INSTRUCTION 10% PROGRAM                     |               |           |            |            |          |            |
| 2000 SUPPORTING SERVICES                         |               |           |            |            |          |            |
| 2500 SUPPORT SERVICES - BUSINESS                 |               |           |            |            |          |            |
| 2600 OPER AND MAINT OF PLANT                     | 41,090        |           |            | 41,090     |          |            |
| 2700 STUDENT TRANS. SERVICES                     |               |           |            |            |          |            |
| 2900 OTHER SUPPORT SERVICES                      |               |           |            |            |          |            |
| 4000 FACIL ACQUISITION AND CONS                  | 785,076       |           | 216,891    | 785,076    |          | 216,891    |
| 5000 DEBT SERVICE                                |               |           |            |            |          |            |
| 6000 OTHER USES OF FUNDS                         | (71,300)      |           |            | (71,300)   |          |            |
| <b>FUND 40 BUILDING RESERVE</b>                  |               |           |            |            |          |            |
| <b>FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)</b> | 18,127        |           | 1,053,662  | 18,127     |          | 1,053,662  |
| <b>FUNDS OTHER (GOV'T. OR ENTERPRISE)</b>        |               |           |            |            |          |            |
| <b>TOTALS</b>                                    | 2,013,732     | 3,057,563 | 18,419,669 | 2,013,732  | 406,048  | 21,071,184 |

**ALLOCATION OF NONRESTRICTED INDIRECT COST POOL**

|                                      |           |            |         |  |
|--------------------------------------|-----------|------------|---------|--|
| SCH. J & FOOD SERVICES % CALCULATION |           | 1,053,662  | 5.72%   |  |
| INSTRUCTION % CALCULATION            | 3,057,563 | 17,366,007 | 94.28%  |  |
| TOTAL INDIRECT, DIRECT, & %          | 3,057,563 | 18,419,669 | 100.00% |  |

**ALLOCATION OF INSTRUCTION PORTION OF POOL**

|                                    |           |        |           |
|------------------------------------|-----------|--------|-----------|
| AMOUNT ATTRIBUTED TO FOOD SERVICES |           | 5.72%  |           |
| AMOUNT ATTRIBUTED TO INSTRUCTION   | 3,057,563 | 94.28% | 2,882,670 |
| TOTAL                              |           |        | 2,882,670 |

**ALLOCATION FOR CALCULATIONS**

|                           |  |  |           |              |
|---------------------------|--|--|-----------|--------------|
| INSTRUCTION ALLOCATION    |  |  | 2,882,670 |              |
| FOOD SERVICES ALLOCATIONS |  |  |           | <b>TOTAL</b> |

**THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.**

**ANNUAL FINANCIAL REPORT**

**SCHEDULE J  
ALLOCATION OF INDIRECT COSTS FOR  
THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

| <b>09 Emery</b>                            | <b>Unallocable<br/>to<br/>School Food<br/>Program</b> | <b>Allocable<br/>to<br/>School Food<br/>Program</b> | <b>TOTAL</b>     |
|--------------------------------------------|-------------------------------------------------------|-----------------------------------------------------|------------------|
| <b>Adjusted Expenditures FY 2012</b>       |                                                       |                                                     |                  |
| <b>10 MAINTENANCE AND OPERATION FUND</b>   |                                                       |                                                     |                  |
| <u>2500 Support Services - Central</u>     |                                                       |                                                     |                  |
| 100 Salaries                               | 229,648                                               |                                                     | 229,648          |
| 200 Employee Benefits                      | 78,957                                                |                                                     | 78,957           |
| 300-400 Purchased Services                 | 19,460                                                |                                                     | 19,460           |
| 500 Other Purchased Services               | 4,911                                                 |                                                     | 4,911            |
| 600 Supplies and Materials                 | 73,072                                                |                                                     | 73,072           |
| <b>TOTAL SUPPORT SERVICES - BUSINESS</b>   | <b>406,048</b>                                        |                                                     | <b>406,048</b>   |
| <u>2600 Maintenance of Plant Services</u>  |                                                       |                                                     |                  |
| 100 Salaries                               | 971,302                                               |                                                     | 971,302          |
| 200 Employee Benefits                      | 488,425                                               |                                                     | 488,425          |
| 300-400 Purchased Services                 | 41,415                                                |                                                     | 41,415           |
| 500 Other Purchased Services               | 60,747                                                |                                                     | 60,747           |
| 600 Supplies and Materials                 | 1,089,626                                             |                                                     | 1,089,626        |
| <b>TOTAL MAINTENANCE OF PLANT SERVICES</b> | <b>2,651,515</b>                                      |                                                     | <b>2,651,515</b> |
| <u>2900 Support Services - Other</u>       |                                                       |                                                     |                  |
| 100 Salaries                               |                                                       |                                                     |                  |
| 200 Employee Benefits                      |                                                       |                                                     |                  |
| 300-500 Purchased Services                 |                                                       |                                                     |                  |
| 600 Supplies and Materials                 |                                                       |                                                     |                  |
| <b>TOTAL SUPPORT SERVICES - OTHER</b>      |                                                       |                                                     |                  |
| <u>.0002 TAX RATE PROCEEDS</u>             |                                                       |                                                     |                  |
| <u>2600 Maintenance of Plant Services</u>  |                                                       |                                                     |                  |
| 100 Salaries                               | 164,053                                               |                                                     | 164,053          |
| 200 Employee Benefits                      | 79,333                                                |                                                     | 79,333           |
| 300-500 Purchased Services                 |                                                       |                                                     |                  |
| 600 Supplies and Materials                 |                                                       |                                                     |                  |
| <b>TOTAL MAINTENANCE OF PLANT SERVICES</b> | <b>243,386</b>                                        |                                                     | <b>243,386</b>   |
| <u>10% OF BASIC PROGRAM</u>                |                                                       |                                                     |                  |
| <u>2500 Support Services - Central</u>     |                                                       |                                                     |                  |
| 600 Supplies                               |                                                       |                                                     |                  |
| <u>2600 Maintenance of Plant Services</u>  |                                                       |                                                     |                  |
| 600 Supplies                               |                                                       |                                                     |                  |
| <u>2900 Other Support Services</u>         |                                                       |                                                     |                  |
| 600 Supplies                               |                                                       |                                                     |                  |
| <b>GRAND TOTAL INDIRECT COSTS</b>          | <b>3,300,949</b>                                      |                                                     | <b>3,300,949</b> |



**SCHEDULE K  
UTAH STATE OFFICE OF EDUCATION  
SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION  
FIXED RATE WITH CARRY FORWARD PROVISION**

**09 Emery**

| RESTRICTED RATE          | FY 2010        |                | FY 2012        |                | FY 2014        |             |
|--------------------------|----------------|----------------|----------------|----------------|----------------|-------------|
|                          | FY 2008        | FY 2010        | FY 2010        | FY 2012        | FY 2012        | FY 2014     |
| <b>BASIC CALCULATION</b> | FIXED RATE     | ACTUAL COST    | FIXED RATE     | ACTUAL COST    | FIXED RATE     | ACTUAL COST |
| DIRECT COSTS             | 20,046,978     | 20,208,328     | 20,208,328     | 21,071,184     | 21,071,184     |             |
| INDIRECT COSTS:          |                |                |                |                |                |             |
| POOL                     | 300,978        | 296,812        | 296,812        | 406,048        | 406,048        |             |
| CARRY FORWARD            | 1,678          | 1,678          | (6,656)        | (6,656)        | 95,967         |             |
| <b>TOTAL</b>             | <b>302,656</b> | <b>298,490</b> | <b>290,156</b> | <b>399,392</b> | <b>502,015</b> |             |
| <b>RATE</b>              | <b>1.51%</b>   |                | <b>1.44%</b>   |                | <b>2.38%</b>   |             |
| <b>CARRY FORWARD</b>     |                |                |                |                |                |             |
| ACTUAL DIRECT COSTS      |                | 20,208,328     |                | 21,071,184     |                | 0           |
| RATE                     |                | 1.51%          |                | 1.44%          |                | 2.38%       |
| CALCULATED RECOVERY      |                | 305,146        |                | 303,425        |                | 0           |
| ACTUAL POOL COSTS        |                | (298,490)      |                | (399,392)      |                | (0)         |
| OVER (UNDER) RECOVERY    |                | 6,656          |                | (95,967)       |                | 0           |

| NON-RESTRICTED RATE(S)   | FY 2010          |                  | FY 2012          |                  | FY 2014          |             |
|--------------------------|------------------|------------------|------------------|------------------|------------------|-------------|
|                          | FY 2008          | FY 2010          | FY 2010          | FY 2012          | FY 2012          | FY 2014     |
| <b>BASIC CALCULATION</b> | FIXED RATE       | ACTUAL COST      | FIXED RATE       | ACTUAL COST      | FIXED RATE       | ACTUAL COST |
| DIRECT COSTS             | 17,406,230       | 17,820,403       | 17,820,403       | 18,419,669       | 18,419,669       |             |
| INDIRECT COSTS:          |                  |                  |                  |                  |                  |             |
| POOL                     | 2,941,726        | 2,684,737        | 2,684,737        | 3,057,563        | 3,057,563        |             |
| CARRY FORWARD            | (353,059)        | (353,059)        | (318,216)        | (318,216)        | 293,215          |             |
| <b>TOTAL</b>             | <b>2,588,667</b> | <b>2,331,678</b> | <b>2,366,521</b> | <b>2,739,347</b> | <b>3,350,778</b> |             |
| <b>RATE</b>              | <b>14.87%</b>    |                  | <b>13.28%</b>    |                  | <b>18.19%</b>    |             |
| <b>CARRY FORWARD</b>     |                  |                  |                  |                  |                  |             |
| ACTUAL DIRECT COSTS      |                  | 17,820,403       |                  | 18,419,669       |                  | 0           |
| RATE                     |                  | 14.87%           |                  | 13.28%           |                  | 18.19%      |
| CALCULATED RECOVERY      |                  | 2,649,894        |                  | 2,446,132        |                  | 0           |
| ACTUAL POOL COSTS        |                  | (2,331,678)      |                  | (2,739,347)      |                  | (0)         |
| OVER (UNDER) RECOVERY    |                  | 318,216          |                  | (293,215)        |                  | 0           |
| <b>FOOD SERVICE</b>      |                  |                  |                  |                  |                  |             |
| DIRECT COSTS             |                  | 0                | 0                | 0                | 0                |             |
| INDIRECT COSTS:          |                  |                  |                  |                  |                  |             |
| POOL                     |                  |                  | 0                | 0                | 0                |             |
| CARRY FORWARD            |                  | 0                | 0                | 0                | 0                |             |
| <b>TOTAL</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |             |
| <b>RATE</b>              | <b>0.00%</b>     |                  | <b>0.00%</b>     |                  | <b>0.00%</b>     |             |
| <b>CARRY FORWARD</b>     |                  |                  |                  |                  |                  |             |
| ACTUAL DIRECT COSTS      |                  | 0                |                  | 0                |                  | 0           |
| RATE                     |                  | 0.00%            |                  | 0.00%            |                  | 0.00%       |
| CALCULATED RECOVERY      |                  | 0                |                  | 0                |                  | 0           |
| ACTUAL POOL COSTS        |                  | (0)              |                  | (0)              |                  | (0)         |
| OVER (UNDER) RECOVERY    |                  | 0                |                  | 0                |                  | 0           |

**SCHEDULE L  
UTAH STATE OFFICE OF EDUCATION  
INDIRECT COST NEGOTIATION AGREEMENT**

**09 Emery**

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

**SECTION I: Rates**

| <u>TYPE</u>           | <u>METHOD</u>  | <u>EFFECTIVE</u>             | <u>RATE*</u> | <u>APPLICABLE TO</u>   |
|-----------------------|----------------|------------------------------|--------------|------------------------|
| Fixed w/carry forward | Non-restricted | July 1, 2012 - June 30, 2013 | 18.19%       | Instructional Programs |
| Fixed w/carry forward | Non-restricted | July 1, 2012 - June 30, 2013 | 0.00%        | School Food Programs   |
| Fixed w/carry forward | Restricted     | July 1, 2012 - June 30, 2013 | 2.38%        | Instructional Programs |

\* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

**SECTION II: General**

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been which determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.