



# ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending  
June 30, 2010

BUDGET 53A-19-101

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

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

ACTUAL 53A-3-404

6/22/2010

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

09 Emery

\_\_\_\_\_  
Entity

Jared Black

9/29/2010

\_\_\_\_\_  
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.

9/29/2010

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

\_\_\_\_\_  
Date

Return the **Budget** report (paper copy to Auditor, electronic to Von)  
by **July 15 (Aug 15)** to:

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

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

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

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>		<b>Balances at June 30, 2009</b>	<b>Balances at June 30, 2010</b>
<b>BALANCE SHEET</b>			
<b>8100 ASSETS</b>			
8110	Cash in Banks and On Hand	5,583,313	5,383,189
8120	Investments	-	-
8131	Receivables - Other Local	14,779	13,463
8132	Receivables - Property Taxes	6,643,006	7,514,930
8133	Receivables - State	121,577	43,702
8134	Receivables - Federal	182,206	352,214
8135	Due from Other Funds	-	-
8140	Inventories	-	-
8150	Prepaid Expenditures	-	-
8190	Other Assets	-	-
<b>TOTAL ASSETS</b>		<b>12,544,881</b>	<b>13,307,498</b>
<b>9500 LIABILITIES</b>			
9505	Negative Cash Balance	-	-
9510	Accounts Payable	269,120	293,973
9530	Accrued Liabilities	1,033,434	978,146
9540	Accrued Salaries and Withholdings	557,782	548,376
9550	Due to Other Funds	-	-
9561	Deferred Revenues - Other Local	-	-
9562	Deferred Revenues - Property Taxes	6,593,918	7,471,911
9563	Deferred Revenues - State	-	-
9564	Deferred Revenues - Federal	-	-
9590	Other Liabilities	-	-
<b>TOTAL LIABILITIES</b>		<b>8,454,254</b>	<b>9,292,406</b>
<b>9800 FUND BALANCES</b>			
9860	Nonspendable - Inventories & Prepaid Expenditures	-	-
9876	Restricted - Transportation Levy	-	-
9877	Restricted - Tort Liability Levy	-	-
9878	Restricted - Reading Levy	-	88,974
9879	Restricted - Other	-	1,378,997
9880	Committed - Undistributed reserve	-	-
9881	Committed - Contracts	1,967,817	-
9882	Committed - Employee Obligations	-	-
9889	Committed - Other	-	-
9890	Assigned - Unrestricted Programs	-	261,222
9899	Unassigned	2,122,810	2,285,899
<b>TOTAL FUND BALANCES</b>		<b>4,090,627</b>	<b>4,015,092</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>12,544,881</b>	<b>13,307,498</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

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Date Filed

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**ANNUAL FINANCIAL REPORT**

<b>09 Emery</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	6,106,559	7,413,565	7,408,262	7,844,011
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	24,170	14,000	9,261	15,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	126,616	60,000	41,520	50,000
1700 Student Activities				
1900 Other Revenues From Local Sources	351,144	376,828	369,435	308,034
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,510	15,000	14,235	13,000
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>6,622,999</b>	<b>7,879,393</b>	<b>7,842,713</b>	<b>8,230,045</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
<b>Minimum School Programs</b>				
<b>Regular Basic Programs</b>				
3010 Regular School Program K-12	2,059,867	3,027,184	3,027,184	2,837,200
3015 Necessary Existent Small Schools	1,049,823	1,053,916	1,053,916	1,103,842
3020 Professional Staff	632,141	665,935	665,935	672,329
3025 Administrative Costs	123,696	154,620	154,620	154,620
<b>Restricted Basic Programs</b>				
3105 Special Education -- Add-On	918,407	899,120	899,120	902,563
3110 Special Education -- Self-Contained	81,992	72,342	72,342	87,832
3120 Extended Year Program -- Severely Disabled	5,349	5,243	5,243	5,453
3125 Special Education -- State Programs	43,350	45,674	45,674	45,674
3155 Career & Technology Ed -- Add-On	405,288	402,523	402,523	407,925
3160 Career & Technology Ed-- Set-Aside	17,162	30,000	30,000	
3230 Class Size Reduction (State Funds)	353,608	368,320	368,320	377,665
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>	<b>5,690,683</b>	<b>6,724,877</b>	<b>6,724,877</b>	<b>6,595,103</b>
<b>Other Minimum School Programs</b>				
3211 Gifted and Talented	11,458	9,467	9,467	9,120
3212 Advanced Placement	5,761	4,627	4,627	4,531
3213 Concurrent Enrollment	38,039	30,342	30,342	30,342
3215 At-Risk -- Student Program	38,739	32,275	32,275	35,551
3218 At-Risk -- Homeless and Minority	2,571	4,163	4,163	
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3636 English Language Learner Family Literacy Centers				
3640 Extended Day Kindergarten				
3762 Instructional Technology				
3270 Interventions for Student Success Block Grant	103,695	77,117	77,117	76,337
3405 Social Security and Retirement	1,774,719	847,359	847,359	1,087,277
3415 Pupil Transportation	629,530	449,450	449,450	451,616
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	169,064	147,609	147,609	130,701
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	71,607	66,757	66,757	65,422
3522 Job Enhancement				
Other State Sources MSP	489,669			
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>	<b>9,025,535</b>	<b>8,394,043</b>	<b>8,394,043</b>	<b>8,486,000</b>
Less Basic Local Levy				
<b>TOTAL STATE SUPPORT AMOUNT</b>	<b>9,025,535</b>	<b>8,394,043</b>	<b>8,394,043</b>	<b>8,486,000</b>
<b>Other State Sources</b>				
3700 Other Revenues From State Sources (Non-MSP)	163,180	109,581	109,581	92,555
3710 Driver Education (State Driver Training Tax)	47,360	50,000	49,720	56,000
3810 Library Books & Electronic Resources				
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	884,039	737,175	735,817	702,052
3900 Revenues From Other State Agencies	39,730	77,714	73,901	5,800
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>10,159,844</b>	<b>9,368,513</b>	<b>9,363,062</b>	<b>9,342,407</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)	15,730	12,000	11,911	
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)	530,864	529,212	529,212	525,294
4530 Career & Technology Education	39,938	81,721	81,721	29,810
46XX ARRA Programs	942,756	1,270,745	800,027	477,645
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	4,816	6,000	4,357	
4800 No Child Left Behind (NCLB)	418,630	454,197	453,773	349,462
4810 Federal Forest Service (in Lieu of Tax)	167,114	179,723	179,723	179,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>2,119,848</b>	<b>2,533,598</b>	<b>2,060,724</b>	<b>1,561,211</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>18,902,691</b>	<b>19,781,504</b>	<b>19,266,499</b>	<b>19,133,663</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**EXPENDITURES**

<b>1000 INSTRUCTION</b>					
131	Salaries - Teachers	6,754,512	6,455,575	6,441,400	6,441,418
132	Salaries - Substitute Teachers	80,563	90,000	86,434	95,000
161	Salaries - Teacher Aides and Paraprofessionals	684,277	723,441	723,648	728,760
100	Salaries - All Other	149,843	183,347	185,400	174,334
	<b>Total Salaries (100)</b>	<b>7,669,195</b>	<b>7,452,363</b>	<b>7,436,882</b>	<b>7,439,512</b>
210	Retirement	1,685,358	1,832,706	1,858,866	1,369,468
220	Social Security	577,102	567,841	553,099	569,007
240	Insurance (Health/Dental/Life)	1,417,575	1,422,156	1,356,340	1,529,208
200	Other Benefits	172,203	166,870	158,609	120,397
	<b>Total Benefits (200)</b>	<b>3,852,238</b>	<b>3,989,573</b>	<b>3,926,914</b>	<b>3,588,080</b>
300	Purchased Professional and Technical Services	318,110	741,412	218,599	79,530
400	Purchased Property Services		5,150	5,150	
500	Other Purchased Services	26,265	20,926	18,573	10,500
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>26,265</b>	<b>20,926</b>	<b>18,573</b>	<b>10,500</b>
600	Supplies	219,261	1,669,523	456,992	688,912
641	Textbooks		144,411	135,855	145,683
	<b>Total Supplies (600)</b>	<b>219,261</b>	<b>1,813,934</b>	<b>592,847</b>	<b>834,595</b>
700	Property (Instructional Equipment)	343,227	841,717	443,593	415,868
800	Other Objects	138,830	389,429	216,092	162,842
810	Dues and Fees	10,787	12,669	9,592	6,797
	<b>Total Other Objects (800)</b>	<b>149,617</b>	<b>402,098</b>	<b>225,684</b>	<b>169,639</b>
	<b>TOTAL INSTRUCTION (1000)</b>	<b>12,577,913</b>	<b>15,267,173</b>	<b>12,868,242</b>	<b>12,537,724</b>
<b>2000 SUPPORT SERVICES</b>					
<b>2100 SUPPORT SERVICES - STUDENTS</b>					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	131,567	159,094	152,095	159,013
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel	81,969	81,969	81,969	84,299
152	Salaries - Secretarial and Clerical	24,914	24,914	24,914	24,914
100	Salaries - All Other	8,182	819	819	
	<b>Total Salaries (100)</b>	<b>246,632</b>	<b>266,796</b>	<b>259,797</b>	<b>268,226</b>
210	Retirement	38,770	42,985	40,828	47,798
220	Social Security	18,454	19,761	19,164	20,501
240	Insurance (Health/Dental/Life)	60,038	58,358	58,607	67,346
200	Other Benefits	16,041	10,008	9,203	5,685
	<b>Total Benefits (200)</b>	<b>133,303</b>	<b>131,112</b>	<b>127,802</b>	<b>141,330</b>
300	Purchased Professional and Technical Services	41,033	40,000	37,717	40,000
400	Purchased Property Services				
500	Other Purchased Services	1,219	500	160	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>1,219</b>	<b>500</b>	<b>160</b>	<b>500</b>
600	Supplies	3,095	3,738	2,528	3,750
700	Property				
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>425,282</b>	<b>442,146</b>	<b>428,004</b>	<b>453,806</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	202,970	211,208	213,708	211,208
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	47,405	52,790	48,590	52,790
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other	9,665	2,502	2,502	4,752
	Total Salaries (100)	<b>260,040</b>	<b>266,500</b>	<b>264,800</b>	<b>268,750</b>
210	Retirement	40,879	41,524	41,627	47,044
220	Social Security	19,783	20,207	19,833	20,509
240	Insurance (Health/Dental/Life)	36,826	38,546	32,410	31,790
200	Other Benefits	960	1,020	924	1,020
	Total Benefits (200)	<b>98,448</b>	<b>101,297</b>	<b>94,794</b>	<b>100,363</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	546	1,500	995	1,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>546</b>	<b>1,500</b>	<b>995</b>	<b>1,500</b>
600	Supplies	597			
644	Library Books		21,501	17,325	18,644
650	Periodicals				
660	Audio Visual Materials		16,068	11,373	12,285
	Total Supplies (600)	<b>597</b>	<b>37,569</b>	<b>28,698</b>	<b>30,929</b>
700	Property				
800	Other Objects				
810	Dues and Fees			40	
	Total Other Objects (800)	-	-	<b>40</b>	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>359,631</b>	<b>406,866</b>	<b>389,327</b>	<b>401,542</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	104,300	109,760	109,760	109,760
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	16,130	16,725	16,726	16,725
100	Salaries - All Other	5,585	50	50	
	Total Salaries (100)	<b>126,015</b>	<b>126,535</b>	<b>126,536</b>	<b>126,485</b>
210	Retirement	19,810	19,899	25,681	22,648
220	Social Security	9,315	9,680	9,034	9,722
240	Insurance (Health/Dental/Life)	78,358	92,431	85,577	100,916
200	Other Benefits	7,759	7,800	7,736	7,800
	Total Benefits (200)	<b>115,242</b>	<b>129,810</b>	<b>128,028</b>	<b>141,086</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	26,739	30,040	25,870	30,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>26,739</b>	<b>30,040</b>	<b>25,870</b>	<b>30,000</b>
600	Supplies	3,772	3,000	1,866	3,000
700	Property				
800	Other Objects	119,444		210	
810	Dues and Fees	19,516	28,000	27,922	20,000
	Total Other Objects (800)	<b>138,960</b>	<b>28,000</b>	<b>28,132</b>	<b>20,000</b>
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>410,728</b>	<b>317,385</b>	<b>310,432</b>	<b>320,571</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	728,601	723,542	720,971	725,954
152	Salaries - Secretarial and Clerical	341,356	359,083	359,025	359,083
100	Salaries - All Other	42,216	8,184	7,584	7,872
	Total Salaries (100)	<b>1,112,173</b>	<b>1,090,809</b>	<b>1,087,580</b>	<b>1,092,909</b>
210	Retirement	174,482	170,330	170,979	193,534
220	Social Security	84,230	83,448	81,277	83,687
240	Insurance (Health/Dental/Life)	195,157	203,787	205,128	238,719
200	Other Benefits	6,720	7,140	6,468	7,140
	Total Benefits (200)	<b>460,589</b>	<b>464,705</b>	<b>463,852</b>	<b>523,080</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	6,947	16,500	12,409	21,750
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>6,947</b>	<b>16,500</b>	<b>12,409</b>	<b>21,750</b>
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	1,101	3,000	1,601	3,000
	Total Other Objects (800)	<b>1,101</b>	<b>3,000</b>	<b>1,601</b>	<b>3,000</b>
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>1,580,810</b>	<b>1,575,014</b>	<b>1,565,442</b>	<b>1,640,739</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	188,759	192,092	190,723	194,467
210	Retirement	29,673	27,898	29,982	31,848
220	Social Security	14,019	14,691	14,223	14,877
240	Insurance (Health/Dental/Life)	19,456	17,527	16,897	18,217
200	Other Benefits	11,124	6,564	4,620	1,020
	Total Benefits (200)	<b>74,272</b>	<b>66,680</b>	<b>65,722</b>	<b>65,962</b>
300	Purchased Professional and Technical Services	17,000	20,000	17,449	17,500
400	Purchased Property Services				
500	Other Purchased Services	2,320	5,750	4,939	7,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>2,320</b>	<b>5,750</b>	<b>4,939</b>	<b>7,500</b>
600	Supplies	1,973	34,000	17,979	34,000
700	Property				
800	Other Objects				
810	Dues and Fees	15,084	14,000	13,542	14,000
	Total Other Objects (800)	<b>15,084</b>	<b>14,000</b>	<b>13,542</b>	<b>14,000</b>
<b>TOTAL CENTRAL (2500)</b>		<b>299,408</b>	<b>332,522</b>	<b>310,354</b>	<b>333,429</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	946,791	914,016	913,556	920,925
100	Salaries - All Other	72,668	27,744	25,446	28,368
	Total Salaries (100)	<b>1,019,459</b>	<b>941,760</b>	<b>939,002</b>	<b>949,293</b>
210	Retirement	160,259	146,052	147,525	164,200
220	Social Security	76,960	70,159	69,971	72,661
240	Insurance (Health/Dental/Life)	191,958	180,172	180,731	208,836
200	Other Benefits	6,400	6,460	5,852	6,460
	Total Benefits (200)	<b>435,577</b>	<b>402,843</b>	<b>404,079</b>	<b>452,157</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services	33,907	38,400	32,947	38,400
500	Other Purchased Services	53,197	59,156	50,312	58,250
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>53,197</b>	<b>59,156</b>	<b>50,312</b>	<b>58,250</b>
600	Supplies	835,550	1,101,164	961,585	1,023,341
700	Property	9,072	51,269	51,263	
800	Other Objects				
810	Dues and Fees	19,249			
	Total Other Objects (800)	<b>19,249</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>2,406,011</b>	<b>2,594,592</b>	<b>2,439,188</b>	<b>2,521,441</b>



**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>		<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical	37,217	39,442	39,442	39,442
171	Salaries - Supervisors	57,951	62,202	62,202	64,206
172	Salaries - Bus Drivers	270,878	287,724	274,138	290,538
173	Salaries - Mechanics and Other Garage Employees	54,276	56,501	56,501	56,501
174	Salaries - Other (Trainers, etc.)	22,294	4,912	3,059	2,172
	<b>Total Salaries (100)</b>	<b>442,616</b>	<b>450,781</b>	<b>435,342</b>	<b>452,859</b>
210	Retirement	50,933	166,561	151,842	74,944
220	Social Security	31,865	34,438	30,710	34,646
240	Insurance (Health / Accident / Life)	84,561	88,939	86,172	99,349
200	Other Benefits	17,714	11,283	10,707	10,943
	<b>Total Benefits (200)</b>	<b>185,073</b>	<b>301,221</b>	<b>279,431</b>	<b>219,882</b>
400	Purchased Property Services	1,047	1,100	959	1,100
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	5,787	4,500	2,963	2,500
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)	1,497	1,500	1,505	1,700
580	Travel / Per Diem	7,298	5,250	2,544	4,250
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>14,582</b>	<b>11,250</b>	<b>7,012</b>	<b>8,450</b>
624	Motor Fuel	104,696	110,000	101,615	120,000
625	Natural Gas	5,549	7,000	7,234	7,500
626	Electricity	5,814	6,500	5,912	6,500
600	Other Supplies	35,130	25,500	23,321	24,000
	<b>Total Supplies (600)</b>	<b>151,189</b>	<b>149,000</b>	<b>138,082</b>	<b>158,000</b>
730	Equipment	6,446	5,000	1,794	5,000
732	School Buses	201,388	234,000	233,586	240,000
	<b>Total Property (700)</b>	<b>207,834</b>	<b>239,000</b>	<b>235,380</b>	<b>245,000</b>
890	Miscellaneous Expenditures	2,510			
891	Training	811	1,000	808	1,000
	<b>Total Other Objects (800)</b>	<b>3,321</b>	<b>1,000</b>	<b>808</b>	<b>1,000</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>1,005,662</b>	<b>1,153,352</b>	<b>1,097,014</b>	<b>1,086,291</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 10 GENERAL FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</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>6,487,532</b>	<b>6,821,877</b>	<b>6,539,761</b>	<b>6,757,819</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>				
830 Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>	<b>19,065,445</b>	<b>22,089,050</b>	<b>19,408,003</b>	<b>19,295,543</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				75,000
5210 Transfers Out to Other Funds	(11,500)	65,969	65,969	
5300 Proceeds From Sale of Capital Assets	13,773	10,000		10,000
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		2,231,577		76,880
<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>2,273</b>	<b>2,307,546</b>	<b>65,969</b>	<b>161,880</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery</b>				
<b>10 GENERAL FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</b>

**SUMMARY - 10 GENERAL FUND**

<b>REVENUES BY SOURCE</b>					
1000	Total Local	6,622,999	7,879,393	7,842,713	8,230,045
3000	Total State	10,159,844	9,368,513	9,363,062	9,342,407
4000	Total Federal	2,119,848	2,533,598	2,060,724	1,561,211
<b>TOTAL REVENUES</b>		<b>18,902,691</b>	<b>19,781,504</b>	<b>19,266,499</b>	<b>19,133,663</b>
<b>EXPENDITURES BY OBJECT</b>					
100	Salaries	11,064,889	10,787,636	10,740,662	10,792,501
200	Employee Benefits	5,354,742	5,587,241	5,490,622	5,231,940
300	Purchased Professional and Technical Services	376,143	801,412	273,765	137,030
400	Purchased Property Services	34,954	44,650	39,056	39,500
500	Other Purchased Services	131,815	145,622	120,270	138,450
600	Supplies	1,215,437	3,142,405	1,743,585	2,087,615
700	Property	560,133	1,131,986	730,236	660,868
800	Other Objects	327,332	448,098	269,807	207,639
<b>TOTAL EXPENDITURES</b>		<b>19,065,445</b>	<b>22,089,050</b>	<b>19,408,003</b>	<b>19,295,543</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		<b>(162,754)</b>	<b>(2,307,546)</b>	<b>(141,504)</b>	<b>(161,880)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>2,273</b>	<b>2,307,546</b>	<b>65,969</b>	<b>161,880</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(160,481)</b>	<b>-</b>	<b>(75,535)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>		<b>4,251,108</b>		<b>4,090,627</b>	
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>					
<b>FUND BALANCE - ENDING</b>		<b>4,090,627</b>	<b>-</b>	<b>4,015,092</b>	<b>-</b>

<b>Explanation (5900 and Adjustment to Beginning Fund Balance)</b>	
Budgeted use of fund balance of various state/federal programs to reflect individual program carryover funds.	

**ANNUAL FINANCIAL REPORT**

<b>09 Emery</b>				
<b>21 STUDENT ACTIVITY FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	249,699		259,388
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>249,699</b>		<b>259,388</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	249,899		259,388
9879	Restricted - Other	-		-
9889	Committed - Other	-		-
9898	Assigned - Other	-		-
9899	Unassigned	-		-
<b>TOTAL FUND BALANCES</b>		<b>249,899</b>		<b>259,388</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>249,899</b>		<b>259,388</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery</b>				
<b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</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	165,171	175,000	173,777
1750	School Vending	80,362	25,000	20,571
1800	Community Services Activities		158,000	156,904
1900	Other Revenues From Local Sources	260,230	200,000	160,473
1940	Textbooks (Sales and Rentals)			
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		<b>505,763</b>	<b>558,000</b>	<b>511,725</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>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>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		<b>505,763</b>	<b>558,000</b>	<b>511,725</b>

**ANNUAL FINANCIAL REPORT**

9/30/2010

<b>09 Emery 21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**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	46,332	53,000	46,291
400	Purchased Property Services			
500	Other Purchased Services	38,330	30,000	28,491
600	Supplies	276,068	350,000	317,452
700	Property	71,037	41,000	36,379
800	Other Objects			
810	Dues and Fees	99,430	84,000	73,423
	Total Other Objects (800)	<b>99,430</b>	<b>84,000</b>	<b>73,423</b>
	<b>TOTAL OTHER SERVICES (1000)</b>	<b>531,197</b>	<b>558,000</b>	<b>502,036</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>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>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		<b>531,197</b>	<b>558,000</b>	<b>502,036</b>

**ANNUAL FINANCIAL REPORT**

9/30/2010

<b>09 Emery</b>				
<b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>	<b>FY 2010</b>	<b>FY 2011</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	505,763	558,000	511,725	500,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>505,763</b>	<b>558,000</b>	<b>511,725</b>	<b>500,000</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	46,332	53,000	46,291	30,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	38,330	30,000	28,491	20,000
600 Supplies	276,068	350,000	317,452	350,000
700 Property	71,037	41,000	36,379	16,000
800 Other Objects	99,430	84,000	73,423	84,000
<b>TOTAL EXPENDITURES</b>	<b>531,197</b>	<b>558,000</b>	<b>502,036</b>	<b>500,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(25,434)</b>	<b>-</b>	<b>9,689</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>(25,434)</b>	<b>-</b>	<b>9,689</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>275,133</b>		<b>249,699</b>	
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>249,699</b>	<b>-</b>	<b>259,388</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 23 NON K-12 PROGRAMS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	714,147		710,809
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	747,502		776,208
8133	Receivables - State	-		40,778
8134	Receivables - Federal	-		11,300
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>1,461,649</b>		<b>1,539,095</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	3,520		325
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	57,785		62,941
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	743,220		773,041
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>804,525</b>		<b>836,307</b>
<b>9800 FUND BALANCES</b>				
9860	Nonspendable - Inventory & Prepaid Expenditures	-		-
9874	Restricted - Non K-12	-		601,080
9879	Restricted - Other	85,036		101,708
9889	Committed - Other	-		-
9890	Assigned - Unrestricted Programs	-		-
9898	Assigned - Other	-		-
9899	Unassigned	572,088		-
<b>TOTAL FUND BALANCES</b>		<b>657,124</b>		<b>702,788</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>1,461,649</b>		<b>1,539,095</b>



**ANNUAL FINANCIAL REPORT**

<b>09 Emery 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>					
1100	Property Taxes	757,283	773,220	762,091	803,041
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	520	1,400	1,105	
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments	14,933	12,000	5,494	6,000
1800	Community Services Activities				
1900	Other Revenues From Local Sources	13,059	19,000	17,914	11,500
1940	Textbooks (Sales and Rentals)				
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		<b>785,795</b>	<b>805,620</b>	<b>786,604</b>	<b>820,541</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
3115	Preschool-Handicapped	210,217	200,500	200,500	210,509
3209	Adult Education	30,722	30,368	30,368	24,725
3210	Adult Basic Skills	12,935	40,778	40,778	
3405	Social Security and Retirement				
3900	Revenues from Other State Agencies				
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>253,874</b>	<b>271,646</b>	<b>271,646</b>	<b>235,234</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>					
4522	Special Ed - Preschool	29,892	29,718	29,718	29,571
4580	Adult Education				
4900	Other Revenues From Federal Sources		30,641	11,300	19,341
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>29,892</b>	<b>60,359</b>	<b>41,018</b>	<b>48,912</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>		<b>1,069,561</b>	<b>1,137,625</b>	<b>1,099,268</b>	<b>1,104,687</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**EXPENDITURES**

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>				
<b>3200 OTHER SERVICES</b>				
100 Salaries	381,140	391,618	386,411	407,403
210 Retirement	59,113	60,229	61,091	68,836
220 Social Security	28,916	30,853	29,754	31,166
240 Insurance (Health/Dental/Life)	96,634	104,280	103,381	109,024
200 Other Benefits	3,840	3,740	3,388	3,740
Total Benefits (200)	<b>188,503</b>	<b>199,102</b>	<b>197,614</b>	<b>212,766</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		34,443		41,392
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	<b>569,643</b>	<b>625,163</b>	<b>584,025</b>	<b>661,561</b>
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries	328,915	348,169	345,701	316,058
210 Retirement	36,063	39,418	37,839	50,899
220 Social Security	24,251	30,503	25,124	24,229
240 Insurance (Health/Dental/Life)	34,744	37,484	37,317	43,534
200 Other Benefits	3,520	3,740	3,388	3,740
Total Benefits (200)	<b>98,578</b>	<b>111,145</b>	<b>103,668</b>	<b>122,402</b>
300 Purchased Professional and Technical Services		28,684	6,751	3,063
400 Purchased Property Services	358	500	389	
500 Other Purchased Services	968	2,200	2,088	
600 Supplies	55,596	105,902	10,382	9,732
700 Property				
800 Other Objects	465	898	600	661
810 Dues and Fees				
Total Other Objects (800)	<b>465</b>	<b>898</b>	<b>600</b>	<b>661</b>
<b>TOTAL COMMUNITY SERVICES (3300)</b>	<b>484,880</b>	<b>597,498</b>	<b>469,579</b>	<b>451,916</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>1,054,523</b>	<b>1,222,661</b>	<b>1,053,604</b>	<b>1,113,477</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	11,500			
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)		85,036		8,790
<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>11,500</b>	<b>85,036</b>	<b>-</b>	<b>8,790</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 23 NON K-12 PROGRAMS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**SUMMARY - 23 NON K-12 PROGRAMS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	785,795	805,620	786,604	820,541
3000 Total State	253,874	271,646	271,646	235,234
4000 Total Federal	29,892	60,359	41,018	48,912
<b>TOTAL REVENUES</b>	<b>1,069,561</b>	<b>1,137,625</b>	<b>1,099,268</b>	<b>1,104,687</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	710,055	739,787	732,112	723,461
200 Employee Benefits	287,081	310,247	301,282	335,168
300 Purchased Professional and Technical Services	-	28,684	6,751	3,063
400 Purchased Property Services	358	500	389	-
500 Other Purchased Services	968	2,200	2,088	-
600 Supplies	55,596	140,345	10,382	51,124
700 Property	-	-	-	-
800 Other Objects	465	898	600	661
<b>TOTAL EXPENDITURES</b>	<b>1,054,523</b>	<b>1,222,661</b>	<b>1,053,604</b>	<b>1,113,477</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>15,038</b>	<b>(85,036)</b>	<b>45,664</b>	<b>(8,790)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>11,500</b>	<b>85,036</b>	<b>-</b>	<b>8,790</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>26,538</b>	<b>-</b>	<b>45,664</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>630,586</b>		<b>657,124</b>	
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>657,124</b>	<b>-</b>	<b>702,788</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Budgeted use of fund balance of various state/federal programs to reflect individual program carryover funds.				

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 31 DEBT SERVICE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	325,870		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	2,828		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>328,698</b>		<b>-</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>
<b>9800 FUND BALANCES</b>				
9870	Restricted 0 Debt Service	-		-
9879	Restricted - Other	328,698		-
9881	Committed - Contracts	-		-
9898	Assigned - Other	-		-
9899	Unassigned	-		-
<b>TOTAL FUND BALANCES</b>		<b>328,698</b>		<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>328,698</b>		<b>-</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery</b>				
<b>31 DEBT SERVICE FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>

**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	500,869	-	-	-
1500 Earnings on Investments	10,442	2,105	2,105	
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>511,311</b>	<b>2,105</b>	<b>2,105</b>	<b>-</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	<b>511,311</b>	<b>2,105</b>	<b>2,105</b>	<b>-</b>

**EXPENDITURES**

<b>5000 DEBT SERVICE</b>				
830 Interest	27,858	10,960	10,960	
840 Redemption of Principal	497,000	279,000	279,000	
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures	499			
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	<b>525,357</b>	<b>289,960</b>	<b>289,960</b>	<b>0</b>

**OTHER FINANCING**

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds		(40,843)	(40,843)	
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>(40,843)</b>	<b>(40,843)</b>	<b>-</b>

**SUMMARY - 31 DEBT SERVICE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	511,311	2,105	2,105	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	<b>511,311</b>	<b>2,105</b>	<b>2,105</b>	<b>-</b>
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	525,357	289,960	289,960	-
<b>TOTAL EXPENDITURES</b>	<b>525,357</b>	<b>289,960</b>	<b>289,960</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(14,046)</b>	<b>(287,855)</b>	<b>(287,855)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>(40,843)</b>	<b>(40,843)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(14,046)</b>	<b>(328,698)</b>	<b>(328,698)</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>342,744</b>	<b>328,698</b>	<b>328,698</b>	<b>-</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>328,698</b>	<b>-</b>	<b>-</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)				

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 32 CAPITAL PROJECTS FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	3,378,893		3,728,419
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	2,214,691		1,772,574
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	30,283		8,432
<b>TOTAL ASSETS</b>		<b>5,623,867</b>		<b>5,509,425</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	155,683		17,933
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	2,202,005		1,765,510
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>2,357,688</b>		<b>1,783,443</b>
<b>9800 FUND BALANCES</b>				
9871	Restricted - Capital Outlay	-		3,540,278
9881	Committed - Contracts	427,375		130,918
9898	Assigned - Other	-		54,786
9899	Unassigned	2,838,804		-
<b>TOTAL FUND BALANCES</b>		<b>3,266,179</b>		<b>3,725,982</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>5,623,867</b>		<b>5,509,425</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	2,243,499	1,700,746	1,698,350	1,825,760
1500 Earnings on Investments	61,432	50,000	24,830	25,000
1900 Other Revenues From Local Sources	9,302	25,150	24,944	
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>2,314,233</b>	<b>1,775,896</b>	<b>1,748,124</b>	<b>1,850,760</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation	100,000	50,000	50,000	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</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>2,414,233</b>	<b>1,825,896</b>	<b>1,798,124</b>	<b>1,850,760</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>EXPENDITURES</b>				
<u>.0002 TAX RATE PROGRAM</u>				
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES</u>				
100 Salaries	172,645	162,250	162,085	153,886
210 Retirement	27,139	25,962	25,480	27,422
220 Social Security	13,002	11,418	11,961	11,772
240 Insurance (Health/Dental/Life)	31,830	37,165	31,941	42,981
200 Other Benefits	8,080	8,138	5,196	1,020
Total Benefits	<b>80,051</b>	<b>82,683</b>	<b>74,578</b>	<b>83,195</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>252,696</b>	<b>244,933</b>	<b>236,663</b>	<b>237,081</b>
<u>10% OF BASIC PROGRAM</u>				
<u>1000 INSTRUCTION (10% of Basic)</u>				
730 Equipment	581,015	343,152	270,862	245,312
<b>TOTAL INSTRUCTION (1000)</b>	<b>581,015</b>	<b>343,152</b>	<b>270,862</b>	<b>245,312</b>
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment	0	0		
<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	1,003	2,461	677	2,501
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>1,003</b>	<b>2,461</b>	<b>677</b>	<b>2,501</b>
<u>2200 SUPPORTING SERVICES (10% of Basic)</u>				
730 Equipment	28,107			
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>28,107</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</u>				
730 Equipment	17,033	10,000		10,000
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>17,033</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</u>				
730 Equipment	165,661	22,000	20,967	22,000
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>165,661</b>	<b>22,000</b>	<b>20,967</b>	<b>22,000</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	0	0		
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**ANNUAL FINANCIAL REPORT**

<b>09 Emery 32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</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>792,819</b>	<b>377,613</b>	<b>292,506</b>	<b>279,813</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				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services	97,751	102,610	102,610	103,000
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements	129,130	137,050	136,998	
720 Buildings	587,691	683,625	516,607	610,000
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	15,611	5,000	1,620	25,000
734 Technology Equipment	8,868	25,000	11,816	25,000
735 Non-Bus Vehicles				
739 Other Equipment		210,439		482,866
Total Property (700)	<b>741,300</b>	<b>1,061,114</b>	<b>667,041</b>	<b>1,142,866</b>
800 Other Objects	15,293	14,500	14,375	13,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	<b>15,293</b>	<b>14,500</b>	<b>14,375</b>	<b>13,000</b>
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	<b>854,344</b>	<b>1,178,224</b>	<b>784,026</b>	<b>1,258,866</b>
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	<b>1,899,859</b>	<b>1,800,770</b>	<b>1,313,195</b>	<b>1,775,760</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
	<b>FY 2009</b>	<b>BUDGET</b>	<b>FY 2010</b>	<b>BUDGET</b>
		<b>FY 2010</b>		<b>FY 2011</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		40,843	40,843	
5201 Transfers Out to Other Funds		(65,969)	(65,969)	(75,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
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>(25,126)</b>	<b>(25,126)</b>	<b>(75,000)</b>

**SUMMARY - 32 CAPITAL PROJECTS FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	2,314,233	1,775,896	1,748,124	1,850,760
3000 Total State	100,000	50,000	50,000	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,414,233</b>	<b>1,825,896</b>	<b>1,798,124</b>	<b>1,850,760</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	172,645	162,250	162,085	153,886
200 Employee Benefits	80,051	82,683	74,578	83,195
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	97,751	102,610	102,610	103,000
600 Supplies	-	-	-	-
700 Property	1,534,119	1,438,727	959,547	1,422,679
800 Other Objects	15,293	14,500	14,375	13,000
<b>TOTAL EXPENDITURES</b>	<b>1,899,859</b>	<b>1,800,770</b>	<b>1,313,195</b>	<b>1,775,760</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>514,374</b>	<b>25,126</b>	<b>484,929</b>	<b>75,000</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>(25,126)</b>	<b>(25,126)</b>	<b>(75,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>514,374</b>	<b>-</b>	<b>459,803</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>2,751,805</b>		<b>3,266,179</b>	
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>3,266,179</b>	<b>-</b>	<b>3,725,982</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 49 or 51 FOOD SERVICE FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2009</b>		<b>Balances at June 30, 2010</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	181,204		293,805
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	48,242		19,665
8134	Receivables - Federal	-		17,921
8135	Due From Other Funds	-		-
8140	Inventories	55,178		74,340
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		<b>284,624</b>		<b>405,731</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	793		1,215
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	36,884		38,124
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>37,677</b>		<b>39,339</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	55,178		74,340
9869	Nonspendable - Other	-		-
9872	Restricted - Food Service	-		292,052
9879	Restricted - Other	-		-
9889	Committed - Other	-		-
9898	Assigned - Other	-		-
9899	Unassigned	191,769		-
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>246,947</b>		<b>366,392</b>
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>284,624</b>		<b>405,731</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500 Earnings on Investments	2,130	1,500	1,082	800
1610 Sales to Students	289,243	278,000	277,394	296,500
1620 Sales to Adults	9,008	15,600	14,151	15,600
1690 Other Revenues From Local Sources		14,500	9,929	
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>300,381</b>	<b>309,600</b>	<b>302,556</b>	<b>312,900</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	119,231	137,000	126,650	93,000
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>119,231</b>	<b>137,000</b>	<b>126,650</b>	<b>93,000</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	59,964	65,000	64,492	64,000
4572 Lunch Reimbursement (Free and Reduced Meals)	282,023	332,000	329,576	315,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	106,076	133,000	130,148	124,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	50,242	43,475	42,892	71,000
4970 Donated Commodities	61,507	85,000	83,508	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>559,812</b>	<b>658,475</b>	<b>650,616</b>	<b>574,000</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>979,424</b>	<b>1,105,075</b>	<b>1,079,822</b>	<b>979,900</b>

**EXPENSES/EXPENDITURES**

<b>3100 FOOD SERVICES</b>				
100 Salaries	327,760	351,860	349,609	342,054
210 Retirement	47,941	51,319	51,003	53,551
220 Social Security	24,492	26,615	25,730	26,169
240 Insurance (Health/Dental/Life)	45,317	47,355	47,127	55,586
200 Other Benefits	11,541	11,941	11,074	12,961
Total Benefits (200)	<b>129,291</b>	<b>137,230</b>	<b>134,934</b>	<b>148,267</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	3,717	3,250	1,628	3,250
600 Non-Food Supplies	46,268	147,720	43,167	73,657
630 Food	394,775	450,273	412,228	410,512
Total Supplies (600)	<b>441,043</b>	<b>597,993</b>	<b>455,395</b>	<b>484,169</b>
700 Property	28,680	14,622	14,622	
780 Depreciation - Enterprise Funds				
Total Property (700)	<b>28,680</b>	<b>14,622</b>	<b>14,622</b>	<b>0</b>
800 Other Objects	2,021	3,160	3,000	2,160
810 Dues and Fees	401	1,000	628	
Total Other Objects (800)	<b>2,422</b>	<b>4,160</b>	<b>3,628</b>	<b>2,160</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>932,913</b>	<b>1,109,115</b>	<b>959,816</b>	<b>979,900</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)		4,040	(560)	
<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>4,040</b>	<b>(560)</b>	<b>-</b>

**ANNUAL FINANCIAL REPORT**

<b>09 Emery 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
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**SUMMARY - 49 or 51 FOOD SERVICE FUND**

<b>REVENUES BY SOURCE</b>				
1000 Total Local	300,381	309,600	302,556	312,900
3000 Total State	119,231	137,000	126,650	93,000
4000 Total Federal	559,812	658,475	650,616	574,000
<b>TOTAL REVENUES</b>	<b>979,424</b>	<b>1,105,075</b>	<b>1,079,822</b>	<b>979,900</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	327,760	351,860	349,609	342,054
200 Employee Benefits	129,291	137,230	134,934	148,267
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	3,717	3,250	1,628	3,250
600 Supplies	441,043	597,993	455,395	484,169
700 Property	28,680	14,622	14,622	-
800 Other Objects	2,422	4,160	3,628	2,160
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>932,913</b>	<b>1,109,115</b>	<b>959,816</b>	<b>979,900</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>46,511</b>	<b>(4,040)</b>	<b>120,006</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>4,040</b>	<b>(560)</b>	<b>-</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>46,511</b>	<b>-</b>	<b>119,446</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	200,435		246,946	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>246,946</b>	<b>-</b>	<b>366,392</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)
Budgeted use of fund balance

**ANNUAL FINANCIAL REPORT**

<b>09 Emery SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2009</b>	<b>FINAL BUDGET FY 2010</b>	<b>ACTUAL FY 2010</b>	<b>ORIGINAL BUDGET FY 2011</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	11,040,482	11,330,614	11,193,827	11,714,246
3000 Total State	10,632,949	9,827,159	9,811,358	9,670,641
4000 Total Federal	2,709,552	3,252,432	2,752,358	2,184,123
<b>TOTAL REVENUES</b>	<b>24,382,983</b>	<b>24,410,205</b>	<b>23,757,543</b>	<b>23,569,010</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	12,275,349	12,041,533	11,984,468	12,011,902
200 Employee Benefits	5,851,165	6,117,401	6,001,416	5,798,570
300 Purchased Professional and Technical Services	422,475	883,096	326,807	170,093
400 Purchased Property Services	35,312	45,150	39,445	39,500
500 Other Purchased Services	272,581	283,682	255,087	264,700
600 Supplies	1,988,144	4,230,743	2,526,814	2,972,908
700 Property	2,193,969	2,626,335	1,740,784	2,099,547
800 Other Objects	970,299	841,616	651,793	307,460
<b>TOTAL EXPENDITURES</b>	<b>24,009,294</b>	<b>27,069,556</b>	<b>23,526,614</b>	<b>23,664,680</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>373,689</b>	<b>(2,659,351)</b>	<b>230,929</b>	<b>(95,670)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>13,773</b>	<b>2,330,653</b>	<b>(560)</b>	<b>95,670</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>387,462</b>	<b>(328,698)</b>	<b>230,369</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>8,451,811</b>	<b>328,698</b>	<b>8,839,273</b>	<b>-</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>8,839,273</b>	<b>-</b>	<b>9,069,642</b>	<b>-</b>

**ANNUAL FINANCIAL REPORT**

**09 Emery**

Detail Schedule of Property Tax	2008-2009		2009-2010			2010-2011	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

**10 GENERAL FUND**

Basic Program (53A-17a-135)	.001250	2,127,238	.001433	2,439,824	2,440,029	.001495	2,668,787
Voted Leeway (53A-17a-133)	.001291	2,179,544	.001600	2,701,708	2,701,663	.001600	2,856,227
Board Leeway (53A-17a-134) (Class Size Reduction)	.000393	663,487	.000398	674,911	672,069	.000411	733,693
Board Leeway (53A-17a-151) (Reading Program)	.000062	104,672	.000062	104,162	104,695	.000063	111,729
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	506,477	.000300	508,526	506,587	.000302	538,268
Tort Liability (63-30-27)	.000022	37,142	.000022	38,025	37,150	.000022	39,636
10% of Basic (53A-17a-145) Operating				534,267	533,595		523,571
Redemptions - Basic Levy		22,864		27,500	28,464		22,000
Redemptions - Voted Leeway		17,398		23,000	23,289		18,000
Redemptions - Board Leeway		5,300		6,000	5,899		5,000
Redemptions - Special Transportation		4,038		4,500	4,452		3,500
Redemptions - Tort Liability		296		250	327		250
Redemptions - Board Levy							
Redemptions - Reading Levy		836		1,200	920		700
Redemptions - 10% of Basic				4,616	4,695		3,250
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		90,971		95,000	95,933		95,000
Vehicle Fees in Lieu of Tax Board Leeway		28,287		25,000	26,702		25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		92,680		102,000	101,712		90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		21,449		20,000	20,201		20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,573		1,400	1,481		1,400
Vehicle Fees in Lieu of Tax - Reading		4,452		4,000	4,175		3,500
Vehicle Fees in Lieu of Tax - 10% of Basic				17,376	21,274		14,500
Judgment Recovery (59-2-1328)	.000069	120,623		300			
Tax Refunds	xxx	77,232	xxx	80,000	72,950	xxx	70,000
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.003387</b>	<b>6,106,559</b>	<b>.003815</b>	<b>7,413,565</b>	<b>7,408,262</b>	<b>.003893</b>	<b>7,844,011</b>

**23 NON K-12 PROGRAMS FUND**

Recreation (11-2-7)	.000427	720,887	.000430	743,220	726,154	.000433	773,041
Vehicle Fees in Lieu of Tax (59-2-405)		30,642		25,000	29,507		25,000
Tax Sales and Redemptions & Other	xxx	5,754	xxx	5,000	6,430	xxx	5,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000427</b>	<b>757,283</b>	<b>.000430</b>	<b>773,220</b>	<b>762,091</b>	<b>.000433</b>	<b>803,041</b>

**31 DEBT SERVICE FUND**

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000282	476,097					
Vehicle Fees in Lieu of Tax (59-2-405)		20,933					
Tax Sales and Redemptions & Other	xxx	3,839	xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000282</b>	<b>500,869</b>	<b>.000000</b>	<b>0</b>	<b>0</b>	<b>.000000</b>	<b>0</b>

**32 CAPITAL PROJECTS FUND**

Capital Outlay Foundation (53A-21-101 thru 105)	.000686	1,158,147	.000691	1,167,337	1,166,976	.000696	1,241,939
10% of Basic (53A-17a-145) Capital	.000579	977,503	.000583	451,401	450,871	.000587	523,571
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		49,236		49,000	48,242		35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		41,566		18,624	17,905		14,500
Tax Sales and Redemptions Cap Foundation	xxx	9,244	xxx	10,500	10,405	xxx	7,500
Tax Sales and Redemptions 10% of Basic		7,803		3,884	3,951		3,250
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.001265</b>	<b>2,243,499</b>	<b>.001274</b>	<b>1,700,746</b>	<b>1,698,350</b>	<b>.001283</b>	<b>1,825,760</b>

**TOTAL OF ALL FUNDS**

<b>TOTALS - ALL FUNDS</b>	<b>.005361</b>	<b>9,608,210</b>	<b>.005519</b>	<b>9,887,531</b>	<b>9,868,703</b>	<b>.005609</b>	<b>10,472,812</b>
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**ANNUAL FINANCIAL REPORT**

**SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2010**

**09 Emery**

**A. SCHOOL BOND ELECTION**

Was a bond election held for this fiscal year?	Yes		No	<u>  X  </u>
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 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>General obligation bonds:</b>				
Face amount of bonds	279,000		(279,000)	-
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-	-	-	-
Deferred amounts on refunding	-			-
<b>Net bonds payable</b>	<u>279,000</u>	<u>-</u>	<u>(279,000)</u>	<u>-</u>
<b>Non-general obligation debt:</b>				
Obligations under capital leases	-	-		-
School building revolving account balance	-	-	-	-
Other debt:	-			-
	-			-
	-			-
	-			-
<b>Total non-general obligation debt</b>	<u>-</u>	<u>0</u>	<u>0</u>	<u>-</u>

**C. VOTED LEEWAY**

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

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

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

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

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

EOF