



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2011

BUDGET 53A-19-101

Date of Hearing

Date of Adoption

ACTUAL 53A-3-404

6/21/2011

Last Date Budget Amended by Board

09 Emery

Entity

Jared Black

9/13/2011

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.

9/13/2011

Signature of Business Administrator:

Date

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

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

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

- School Finance & Statistics
Von Hortin Sean Thomas
jon.hortin@schools.utah.gov sean.thomas@schools.utah.gov
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Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND		Balances at June 30, 2010	Balances at June 30, 2011
BALANCE SHEET			
8100 ASSETS			
8110	Cash in Banks and On Hand	5,383,189	4,857,651
8120	Investments	-	-
8131	Receivables - Other Local	13,463	14,054
8132	Receivables - Property Taxes	7,514,930	8,572,584
8133	Receivables - State	43,702	12,374
8134	Receivables - Federal	352,214	829,799
8135	Due from Other Funds	-	-
8140	Inventories	-	9,865
8150	Prepaid Expenditures	-	-
8190	Other Assets	-	-
TOTAL ASSETS		13,307,498	14,296,327
9500 LIABILITIES			
9505	Negative Cash Balance	-	-
9510	Accounts Payable	293,973	430,787
9530	Accrued Liabilities	978,146	1,002,263
9540	Accrued Salaries and Withholdings	548,376	622,547
9550	Due to Other Funds	-	-
9561	Deferred Revenues - Other Local	-	-
9562	Deferred Revenues - Property Taxes	7,471,911	8,589,027
9563	Deferred Revenues - State	-	816,115
9564	Deferred Revenues - Federal	-	38,028
9590	Other Liabilities	-	-
TOTAL LIABILITIES		9,292,406	11,498,767
9800 FUND BALANCES			
9860	Nonspendable - Inventories & Prepaid Expenditures	-	9,865
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 & Encumbrances	-	-
9882	Committed - Employee Obligations	-	-
9889	Committed - Other	-	-
9890	Assigned - Unrestricted Programs	261,222	542,163
9899	Unassigned	2,285,899	2,245,532
TOTAL FUND BALANCES		4,015,092	2,797,560
TOTAL LIABILITIES AND FUND BALANCES		13,307,498	14,296,327

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

Amount Appropriated

Date Filed

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2010	BUDGET	FY 2011	BUDGET
		FY 2011		FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	7,408,262	7,915,011	7,830,982	8,960,162
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	9,261	10,000	4,719	5,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	41,520	50,000	40,948	35,000
1700 Student Activities				
1900 Other Revenues From Local Sources	369,435	353,772	212,983	324,035
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,235	13,300	14,217	12,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	7,842,713	8,342,083	8,103,849	9,336,197

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs				
Regular Basic Programs				
3010 Regular School Program K-12	3,027,184	2,858,981	2,858,980	3,360,942
3015 Necessary Existent Small Schools	1,053,916	1,050,398	1,050,398	1,156,739
3020 Professional Staff	665,935	674,558	674,558	750,033
3025 Administrative Costs	154,620	154,620	154,620	168,960
Restricted Basic Programs				
3105 Special Education -- Add-On	899,120	902,563	465,967	929,106
3110 Special Education -- Self-Contained	72,342	87,832	87,832	103,925
3120 Extended Year Program -- Severely Disabled	5,243	5,453	5,453	6,559
3125 Special Education -- State Programs	45,674	47,044	47,044	47,044
3155 Career & Technology Ed -- Add-On	402,523	392,232	357,708	397,941
3160 Career & Technology Ed-- Set-Aside	30,000			
3230 Class Size Reduction (State Funds)	368,320	380,159	303,573	432,566
TOTAL BASIC SCHOOL PROGRAM GENERATED	6,724,877	6,553,840	6,006,133	7,353,815
Other Minimum School Programs				
3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	9,467	9,169	4,267	5,496
3212 Advanced Placement	4,627	1,275		765
3213 Concurrent Enrollment	30,342	32,899	4,396	32,899
3336 At-Risk Enhancement (3215-At-Risk - Student Program)	32,275	30,933	30,933	82,596
3218 At-Risk -- Homeless and Minority	4,163	4,284	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)				50,695
3762 Instructional Technology				
3270 Interventions for Student Success Block Grant	77,117	79,193	35,114	
3405 Social Security and Retirement	847,359	836,410	836,410	112,622
3415 Pupil Transportation	449,450	454,851	454,851	484,447
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	147,609	137,444	110,767	130,422
3521 Electronic High School and/or Public Education Online				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	66,757	63,187		64,476
3522 Job Enhancement				
Other State Sources MSP				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	8,394,043	8,203,485	7,487,155	8,318,233
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT	8,394,043	8,203,485	7,487,155	8,318,233
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	109,581	94,606	25,487	31,000
3710 Driver Education (State Driver Training Tax)	49,720	35,000	31,013	36,500
3810 Library Books & Electronic Resources				
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	735,817	715,805	713,248	707,262
3900 Revenues From Other State Agencies	73,901	8,690	20,690	28,635
TOTAL REVENUES FROM STATE SOURCES	9,363,062	9,057,586	8,277,593	9,121,630

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	11,911	3,843	3,843	
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)	529,212	533,828	371,594	528,028
4530 Career & Technology Education	81,721	29,810	23,402	29,810
46XX ARRA Programs	800,027	717,373	684,114	227,706
4600 Other Restricted Federal Through State				
4700 Federal Received Through Other Agencies	4,357	6,769		
4800 No Child Left Behind (NCLB)	453,773	360,542	319,337	384,365
4810 Federal Forest Service (in Lieu of Tax)	179,723	161,782	161,782	161,782
TOTAL REVENUES FROM FEDERAL SOURCES	2,060,724	1,813,947	1,564,072	1,331,691
TOTAL REVENUES, 10 GENERAL FUND	19,266,499	19,213,616	17,945,514	19,789,518

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	6,441,400	6,498,968	6,480,600	6,437,600
132	Salaries - Substitute Teachers	86,434	95,260	96,025	95,000
161	Salaries - Teacher Aides and Paraprofessionals	723,648	741,397	721,339	733,002
100	Salaries - All Other	185,400	176,503	196,252	197,488
	Total Salaries (100)	7,436,882	7,512,128	7,494,216	7,463,090
210	Retirement	1,858,866	1,441,105	1,488,638	1,403,169
220	Social Security	553,099	572,270	554,924	568,682
240	Insurance (Health/Dental/Life)	1,356,340	1,557,283	1,496,350	1,609,829
200	Other Benefits	158,609	121,817	108,712	92,170
	Total Benefits (200)	3,926,914	3,692,475	3,648,624	3,673,850
300	Purchased Professional and Technical Services	218,599	537,307	126,981	26,697
400	Purchased Property Services	5,150			
500	Other Purchased Services	18,573	23,307	20,583	7,000
561	Tuition to Other School Districts Within the State				
562	Tuition to Other School Districts Outside the State				
563	Tuition to Private Schools				
564	Tuition to Educational Service Agencies Within the State				
565	Tuition to Educational Service Agencies Outside the State				
566	Tuition to Charter Schools				
567	Tuition to School Districts for Voucher Payments				
569	Tuition--Other				
	Total Other Purchased Services (500)	18,573	23,307	20,583	7,000
600	Supplies	456,992	1,396,282	453,711	826,543
641	Textbooks	135,855	152,508	116,669	146,257
	Total Supplies (600)	592,847	1,548,790	570,380	972,800
700	Property (Instructional Equipment)	443,593	535,271	423,762	568,042
800	Other Objects	216,092	296,413	148,098	124,967
810	Dues and Fees	9,592	12,687	19,284	9,277
	Total Other Objects (800)	225,684	309,100	167,382	134,244
TOTAL INSTRUCTION (1000)		12,868,242	14,158,378	12,451,928	12,845,723
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	152,095	177,292	172,472	145,980
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel	81,969	84,299	86,380	65,125
152	Salaries - Secretarial and Clerical	24,914	24,914	24,914	25,726
100	Salaries - All Other	819	194	194	
	Total Salaries (100)	259,797	286,699	283,960	236,831
210	Retirement	40,828	51,084	50,400	43,471
220	Social Security	19,164	21,925	20,877	18,119
240	Insurance (Health/Dental/Life)	58,607	68,037	61,301	53,177
200	Other Benefits	9,203	5,685	5,560	1,360
	Total Benefits (200)	127,802	146,731	138,138	116,127
300	Purchased Professional and Technical Services	37,717	40,000	41,250	40,000
400	Purchased Property Services				
500	Other Purchased Services	160	500	360	500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	160	500	360	500
600	Supplies	2,528	3,750	2,297	3,769
700	Property				2,563
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)		428,004	477,680	466,005	399,790

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	213,708	211,208	197,925	172,973
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	48,590	52,790	48,291	55,090
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other	2,502	4,902	486	
	Total Salaries (100)	264,800	268,900	246,702	228,063
210	Retirement	41,627	47,071	43,585	41,872
220	Social Security	19,833	20,520	18,474	17,447
240	Insurance (Health/Dental/Life)	32,410	32,306	36,296	29,855
200	Other Benefits	924	1,020	909	1,020
	Total Benefits (200)	94,794	100,917	99,264	90,194
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	995	1,500	1,284	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)	995	1,500	1,284	1,500
600	Supplies				
644	Library Books	17,325	21,688	16,801	19,063
650	Periodicals				
660	Audio Visual Materials	11,373	15,978	10,418	12,559
	Total Supplies (600)	28,698	37,666	27,219	31,622
700	Property				
800	Other Objects				
810	Dues and Fees	40		60	
	Total Other Objects (800)	40	-	60	-
TOTAL INSTRUCTIONAL STAFF (2200)		389,327	408,983	374,529	351,379
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	109,760	109,760	113,668	109,760
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	16,726	17,330	17,330	17,925
100	Salaries - All Other	50	50	50	
	Total Salaries (100)	126,536	127,140	131,048	127,685
210	Retirement	25,681	22,831	19,002	23,443
220	Social Security	9,034	9,726	9,173	9,768
240	Insurance (Health/Dental/Life)	85,577	100,916	99,824	99,652
200	Other Benefits	7,736	7,800	7,132	680
	Total Benefits (200)	128,028	141,273	135,131	133,543
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	25,870	30,000	26,689	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)	25,870	30,000	26,689	30,000
600	Supplies	1,866	3,000	3,483	3,000
700	Property				
800	Other Objects	210			
810	Dues and Fees	27,922	20,000	15,780	18,000
	Total Other Objects (800)	28,132	20,000	15,780	18,000
TOTAL DISTRICT ADMINISTRATION (2300)		310,432	321,413	312,131	312,228

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09 Emery 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	720,971	777,326	776,008	824,029
152	Salaries - Secretarial and Clerical	359,025	360,097	360,371	362,688
100	Salaries - All Other	7,584	13,926	13,536	14,508
	Total Salaries (100)	1,087,580	1,151,349	1,149,915	1,201,225
210	Retirement	170,979	203,060	208,287	217,879
220	Social Security	81,277	87,967	85,601	91,895
240	Insurance (Health/Dental/Life)	205,128	231,635	230,795	270,295
200	Other Benefits	6,468	7,140	6,363	7,480
	Total Benefits (200)	463,852	529,802	531,046	587,549
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	12,409	21,750	18,564	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)	12,409	21,750	18,564	21,750
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	1,601	3,000	1,003	2,000
	Total Other Objects (800)	1,601	3,000	1,003	2,000
TOTAL SCHOOL ADMINISTRATION (2400)		1,565,442	1,705,901	1,700,528	1,812,524
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	190,723	212,710	212,710	197,985
210	Retirement	29,982	41,170	40,833	36,350
220	Social Security	14,223	18,076	17,385	16,883
240	Insurance (Health/Dental/Life)	16,897	17,641	17,337	18,867
200	Other Benefits	4,620	21,828	20,453	23,730
	Total Benefits (200)	65,722	98,715	96,008	95,830
300	Purchased Professional and Technical Services	17,449	18,500	17,650	21,500
400	Purchased Property Services				
500	Other Purchased Services	4,939	4,500	4,800	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)	4,939	4,500	4,800	4,500
600	Supplies	17,979	34,000	22,565	32,500
700	Property				10,000
800	Other Objects				
810	Dues and Fees	13,542	14,000	12,500	15,000
	Total Other Objects (800)	13,542	14,000	12,500	15,000
TOTAL CENTRAL (2500)		310,354	382,425	366,233	377,315
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	913,556	899,476	900,400	938,767
100	Salaries - All Other	25,446	22,133	21,735	22,410
	Total Salaries (100)	939,002	921,609	922,135	961,177
210	Retirement	147,525	164,736	167,183	172,362
220	Social Security	69,971	70,557	68,335	73,579
240	Insurance (Health/Dental/Life)	180,731	218,353	214,610	242,392
200	Other Benefits	5,852	6,460	5,757	6,800
	Total Benefits (200)	404,079	460,106	455,885	495,133
300	Purchased Professional and Technical Services				
400	Purchased Property Services	32,947	38,400	33,935	37,600
500	Other Purchased Services	50,312	61,250	59,787	60,600
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	50,312	61,250	59,787	60,600
600	Supplies	961,585	1,027,433	992,610	1,200,105
700	Property	51,263	22,881	19,990	
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		2,439,188	2,531,679	2,484,342	2,754,615

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND		ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2700. SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	39,442	39,442	39,442	39,442
171	Salaries - Supervisors	62,202	64,206	64,206	64,206
172	Salaries - Bus Drivers	274,138	295,832	295,966	298,742
173	Salaries - Mechanics and Other Garage Employees	56,501	56,501	56,414	56,501
174	Salaries - Other (Trainers, etc.)	3,059	2,938	2,630	2,712
	Total Salaries (100)	435,342	458,919	458,658	461,603
210	Retirement	151,842	75,634	68,840	77,873
220	Social Security	30,710	34,684	32,299	35,315
240	Insurance (Health / Accident / Life)	86,172	101,096	106,629	108,671
200	Other Benefits	10,707	10,943	10,325	6,300
	Total Benefits (200)	279,431	222,357	218,093	228,159
400	Purchased Property Services	959	1,100	963	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	2,963	2,500	1,757	2,500
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)	1,505	1,700	1,666	2,000
580	Travel / Per Diem	2,544	4,250	4,714	4,250
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	7,012	8,450	8,137	8,750
624	Motor Fuel	101,615	120,000	125,977	130,000
625	Natural Gas	7,234	7,500	6,791	7,500
626	Electricity	5,912	6,500	5,314	6,500
600	Other Supplies	23,321	24,000	19,639	24,000
	Total Supplies (600)	138,082	158,000	157,721	168,000
730	Equipment	1,794	5,000	27,464	5,000
732	School Buses	233,586	240,000	216,388	230,000
	Total Property (700)	235,380	245,000	243,852	235,000
890	Miscellaneous Expenditures				
891	Training	808	1,000	3,358	1,000
	Total Other Objects (800)	808	1,000	3,358	1,000
TOTAL STUDENT TRANSPORTATION (2700)		1,097,014	1,094,826	1,090,782	1,103,712

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	6,539,761	6,922,907	6,794,550	7,111,563
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	19,408,003	21,081,285	19,246,478	19,957,286

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		83,432	83,432	75,000
5210 Transfers Out to Other Funds	65,969			92,768
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		1,784,237		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	65,969	1,867,669	83,432	167,768

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2010	BUDGET	FY 2011	BUDGET
		FY 2011		FY 2012

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	7,842,713	8,342,083	8,103,849	9,336,197
3000	Total State	9,363,062	9,057,586	8,277,593	9,121,630
4000	Total Federal	2,060,724	1,813,947	1,564,072	1,331,691
TOTAL REVENUES		19,266,499	19,213,616	17,945,514	19,789,518
EXPENDITURES BY OBJECT					
100	Salaries	10,740,662	10,939,454	10,899,344	10,877,659
200	Employee Benefits	5,490,622	5,392,376	5,322,189	5,420,385
300	Purchased Professional and Technical Services	273,765	595,807	185,881	88,197
400	Purchased Property Services	39,056	39,500	34,898	38,800
500	Other Purchased Services	120,270	151,257	140,204	134,600
600	Supplies	1,743,585	2,812,639	1,776,275	2,411,796
700	Property	730,236	803,152	687,604	815,605
800	Other Objects	269,807	347,100	200,083	170,244
TOTAL EXPENDITURES		19,408,003	21,081,285	19,246,478	19,957,286
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(141,504)	(1,867,669)	(1,300,964)	(167,768)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		65,969	1,867,669	83,432	167,768
NET CHANGE IN FUND BALANCE		(75,535)	-	(1,217,532)	-
FUND BALANCE - BEGINNING (From Prior Year)		4,090,627		4,015,092	
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		4,015,092	-	2,797,560	-

Explanation (5900 and Adjustment to Beginning Fund Balance)	

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	259,388		291,180
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	-		-
TOTAL ASSETS		259,388		291,180
9500 LIABILITIES				
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	-		-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9860	Nonspendable - Inventories & Prepaid Expenditures	-		-
9869	Nonspendable - Other	-		-
9873	Restricted - Student Activities	259,388		-
9879	Restricted - Other	-		-
9889	Committed - Other	-		-
9898	Assigned - Other	-		291,180
9899	Unassigned	-		-
TOTAL FUND BALANCES		259,388		291,180
TOTAL LIABILITIES AND FUND BALANCES		259,388		291,180

ANNUAL FINANCIAL REPORT

09 Emery 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1740 Student Fees	173,777	225,000	178,082	225,000
1750 School Vending	20,571	75,000	15,564	75,000
1800 Community Services Activities	156,904	45,000	151,281	
1900 Other Revenues From Local Sources	160,473	200,000	169,307	200,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	511,725	545,000	514,234	500,000
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Materials & Supplies				
3520 School Trust Land				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
4000 REVENUES FROM FEDERAL SOURCES				
4900 Other Revenues From Federal Sources				
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	511,725	545,000	514,234	500,000

ANNUAL FINANCIAL REPORT

09 Emery 21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENDITURES

1000_INSTRUCTIONAL				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-		
300 Purchased Professional and Technical Services	46,291	45,000	42,671	30,000
400 Purchased Property Services				
500 Other Purchased Services	28,491	33,000	32,791	20,000
600 Supplies	317,452	338,000	281,834	350,000
700 Property	36,379	23,000	19,437	16,000
800 Other Objects				
810 Dues and Fees	73,423	106,000	105,709	84,000
Total Other Objects (800)	73,423	106,000	105,709	84,000
TOTAL OTHER SERVICES (1000)	502,036	545,000	482,442	500,000
2000_SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	-	-	-	-
3300_COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND	502,036	545,000	482,442	500,000

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

OTHER FINANCING

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

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000 Total Local	511,725	545,000	514,234	500,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	511,725	545,000	514,234	500,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	46,291	45,000	42,671	30,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	28,491	33,000	32,791	20,000
600 Supplies	317,452	338,000	281,834	350,000
700 Property	36,379	23,000	19,437	16,000
800 Other Objects	73,423	106,000	105,709	84,000
TOTAL EXPENDITURES	502,036	545,000	482,442	500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,689	-	31,792	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	9,689	-	31,792	-
FUND BALANCE - BEGINNING (From Prior Year)	249,699		259,388	
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	259,388	-	291,180	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	710,809		742,760
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	776,208		814,934
8133	Receivables - State	40,778		-
8134	Receivables - Federal	11,300		20,375
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,539,095		1,578,069
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	325		523
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	62,941		62,015
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	773,041		810,599
9563	Deferred Revenues - State	-		65,154
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		836,307		938,291
9800 FUND BALANCES				
9860	Nonspendable - Inventory & Prepaid Expenditures	-		-
9874	Restricted - Non K-12	601,080		639,778
9879	Restricted - Other	101,708		-
9889	Committed - Other	-		-
9890	Assigned - Unrestricted Programs	-		-
9898	Assigned - Other	-		-
9899	Unassigned	-		-
TOTAL FUND BALANCES		702,788		639,778
TOTAL LIABILITIES AND FUND BALANCES		1,539,095		1,578,069

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	762,091	813,041	810,167	843,599
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	1,105	1,200	400	1,200
1320	Tuition from Other LEAs Within the State				
1330	Tuition from Other LEAs Outside the State				
1400	Transportation Fees				
1500	Earnings on Investments	5,494	6,000	5,706	5,000
1800	Community Services Activities				
1900	Other Revenues From Local Sources	17,914	24,782	23,783	11,000
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		786,604	845,023	840,056	860,799
3000 REVENUES FROM STATE SOURCES					
3115	Preschool-Handicapped	200,500	210,509	145,355	251,790
3209	Adult Education	30,368	21,764	21,764	23,806
3210	Adult Basic Skills	40,778			
3405	Social Security and Retirement				
3900	Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES		271,646	232,273	167,119	275,596
4000 REVENUES FROM FEDERAL SOURCES					
4522	Special Ed - Preschool	29,718	29,619	13,887	29,619
4580	Adult Education				
4900	Other Revenues From Federal Sources	11,300	19,341	19,341	
TOTAL REVENUES FROM FEDERAL SOURCES		41,018	48,960	33,228	29,619
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		1,099,268	1,126,256	1,040,403	1,166,014

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	386,411	421,087	410,695	411,075
210 Retirement	61,091	68,836	74,141	71,304
220 Social Security	29,754	31,216	29,085	31,447
240 Insurance (Health/Dental/Life)	103,381	106,330	98,471	114,247
200 Other Benefits	3,388	3,740	3,333	3,740
Total Benefits (200)	197,614	210,122	205,030	220,738
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		31,949		69,836
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	584,025	663,158	615,725	701,649
3300 COMMUNITY SERVICES				
100 Salaries	345,701	342,458	341,018	294,160
210 Retirement	37,839	43,779	40,924	42,025
220 Social Security	25,124	24,276	24,450	22,740
240 Insurance (Health/Dental/Life)	37,317	45,780	45,236	47,389
200 Other Benefits	3,388	4,140	3,636	3,740
Total Benefits (200)	103,668	117,975	114,246	115,894
300 Purchased Professional and Technical Services	6,751	5,509	5,461	3,000
400 Purchased Property Services	389	378	378	200
500 Other Purchased Services	2,088	1,000	1,489	
600 Supplies	10,382	96,825	24,630	50,690
700 Property				
800 Other Objects	600	661	466	421
810 Dues and Fees				
Total Other Objects (800)	600	661	466	421
TOTAL COMMUNITY SERVICES (3300)	469,579	564,806	487,688	464,365
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,053,604	1,227,964	1,103,413	1,166,014

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		101,708		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	101,708	-	-

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	786,604	845,023	840,056	860,799
3000 Total State	271,646	232,273	167,119	275,596
4000 Total Federal	41,018	48,960	33,228	29,619
TOTAL REVENUES	1,099,268	1,126,256	1,040,403	1,166,014
EXPENDITURES BY OBJECT				
100 Salaries	732,112	763,545	751,713	705,235
200 Employee Benefits	301,282	328,097	319,276	336,632
300 Purchased Professional and Technical Services	6,751	5,509	5,461	3,000
400 Purchased Property Services	389	378	378	200
500 Other Purchased Services	2,088	1,000	1,489	-
600 Supplies	10,382	128,774	24,630	120,526
700 Property	-	-	-	-
800 Other Objects	600	661	466	421
TOTAL EXPENDITURES	1,053,604	1,227,964	1,103,413	1,166,014
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	45,664	(101,708)	(63,010)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	101,708	-	-
NET CHANGE IN FUND BALANCE	45,664	-	(63,010)	-
FUND BALANCE - BEGINNING (From Prior Year)	657,124		702,788	
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	702,788	-	639,778	-

<u>Explanation (5900 and Adjustment to Beginning Fund Balance)</u>				

ANNUAL FINANCIAL REPORT

09 Emery 31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		-		-
9800 FUND BALANCES				
9870	Restricted - Debt Service	-		-
9879	Restricted - Other	-		-
9881	Committed - Contracts	-		-
9898	Assigned - Other	-		-
9899	Unassigned	-		-
TOTAL FUND BALANCES		-		-
TOTAL LIABILITIES AND FUND BALANCES		-		-

ANNUAL FINANCIAL REPORT

09 Emery				
31 DEBT SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments	2,105			
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	2,105	-	-	-
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	2,105	-	-	-

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	10,960			
840 Redemption of Principal	279,000			
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	289,960	0	0	0

OTHER FINANCING

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

SUMMARY - 31 DEBT SERVICE FUND

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

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	3,728,419		4,465,282
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	1,772,574		1,356,547
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	8,432		-
TOTAL ASSETS		5,509,425		5,821,829
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	17,933		214,130
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	1,765,510		1,346,640
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		1,783,443		1,560,770
9800 FUND BALANCES				
9871	Restricted - Capital Outlay	3,540,278		3,993,530
9881	Committed - Contracts	130,918		267,529
9898	Assigned - Other	54,786		-
9899	Unassigned	-		-
TOTAL FUND BALANCES		3,725,982		4,261,059
TOTAL LIABILITIES AND FUND BALANCES		5,509,425		5,821,829

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,698,350	1,853,260	1,850,992	1,399,640
1500 Earnings on Investments	24,830	35,000	29,016	20,000
1900 Other Revenues From Local Sources	24,944	9,500	9,500	
TOTAL REVENUES, LOCAL SOURCES	1,748,124	1,897,760	1,889,508	1,419,640
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	50,000			
TOTAL REVENUES, STATE SOURCES	50,000	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	1,798,124	1,897,760	1,889,508	1,419,640

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
EXPENDITURES				
.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	162,085	159,280	157,846	163,273
210 Retirement	25,480	30,622	30,233	28,913
220 Social Security	11,961	12,185	11,627	12,490
240 Insurance (Health/Dental/Life)	31,941	32,601	33,577	35,235
200 Other Benefits	5,196	1,020	909	1,020
Total Benefits	74,578	76,428	76,346	77,658
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)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	236,663	235,708	234,192	240,931
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment	270,862	305,666	259,962	
TOTAL INSTRUCTION (1000)	270,862	305,666	259,962	0
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	677	2,501	1,186	
TOTAL SUPPORTING SERVICES (2000)	677	2,501	1,186	0
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment		10,000		
TOTAL EXPENDITURES CENTRAL (2500)	0	10,000	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment	20,967	205,404	205,404	41,090
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	20,967	205,404	205,404	41,090
2700 STUDENT TRANSPORTATION				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	292,506	523,571	466,552	41,090
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
460 Construction and Remodeling				
Total Property (400)	0	0	0	0
500 Other Purchased Services	102,610	103,000	102,740	93,000
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements	136,998	38,215	38,214	
720 Buildings	516,607	657,096	342,654	518,910
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	1,620	25,000		25,000
734 Technology Equipment	11,816	25,000		
735 Non-Bus Vehicles		69,483	69,309	43,000
739 Other Equipment		171,609	8,432	370,709
Total Property (700)	667,041	986,403	458,609	957,619
800 Other Objects	14,375	13,000	9,729	13,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	14,375	13,000	9,729	13,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	784,026	1,102,403	571,078	1,063,619
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	1,313,195	1,861,682	1,271,822	1,345,640

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2010	BUDGET	FY 2011	BUDGET
		FY 2011		FY 2012

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110	Face Amount of Bonds Issued			
5120	Premium or Discount on the Issuance of Bonds			
5200	Transfers In from Other Funds	40,843		
5201	Transfers Out to Other Funds	(65,969)	(83,432)	(75,000)
5400	Loan Proceeds			
5300	Proceeds From Sale of Capital Assets		1,000	1,000
5500	Capital Lease Proceeds			
5900	Other Financing Sources (Uses) (Add Explanation)		46,354	
6000 OTHER ITEMS				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(25,126)	(36,078)	(82,609)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE					
1000	Total Local	1,748,124	1,897,760	1,889,508	1,419,640
3000	Total State	50,000	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		1,798,124	1,897,760	1,889,508	1,419,640
EXPENDITURES BY OBJECT					
100	Salaries	162,085	159,280	157,846	163,273
200	Employee Benefits	74,578	76,428	76,346	77,658
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	102,610	103,000	102,740	93,000
600	Supplies	-	-	-	-
700	Property	959,547	1,509,974	925,161	998,709
800	Other Objects	14,375	13,000	9,729	13,000
TOTAL EXPENDITURES		1,313,195	1,861,682	1,271,822	1,345,640
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		484,929	36,078	617,686	74,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(25,126)	(36,078)	(82,609)	(74,000)
NET CHANGE IN FUND BALANCE		459,803	-	535,077	-
FUND BALANCE - BEGINNING (From Prior Year)		3,266,179		3,725,982	
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		3,725,982	-	4,261,059	-

Explanation (5900 and Adjustment to Beginning Fund Balance)	

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	293,805		283,538
8120	Investments	-		-
8131	Receivables - Other Local	-		3,073
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	19,665		48,652
8134	Receivables - Federal	17,921		18,088
8135	Due From Other Funds	-		-
8140	Inventories	74,340		129,544
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-		-
8300	Other Assets - Enterprise Funds	-		-
TOTAL ASSETS		405,731		482,895
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	1,215		32,418
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	38,124		40,648
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds	-		-
TOTAL LIABILITIES		39,339		73,066
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt	-		-
9820	Restricted Net Assets	-		-
9830	Unrestricted Net Assets	-		-
Fund Balances of Governmental Funds:				
9860	Nonspendable - Inventories & Prepaid Expenditures	74,340		129,544
9869	Nonspendable - Other	-		-
9872	Restricted - Food Service	292,052		280,285
9879	Restricted - Other	-		-
9889	Committed - Other	-		-
9898	Assigned - Other	-		-
9899	Unassigned	-		-
TOTAL NET ASSETS / FUND BALANCES		366,392		409,829
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		405,731		482,895

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	1,082	1,500	1,482	1,000
1610 Sales to Students	277,394	293,800	273,700	288,000
1620 Sales to Adults	14,151	6,100	7,588	16,000
1690 Other Revenues From Local Sources	9,929	9,500	16,036	
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	302,556	310,900	298,806	305,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	126,650	137,000	135,068	130,000
TOTAL REVENUES, STATE SOURCES	126,650	137,000	135,068	130,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	64,492	69,000	68,855	65,000
4572 Lunch Reimbursement (Free and Reduced Meals)	329,576	352,500	352,182	335,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	130,148	131,000	130,828	132,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	42,892	32,000	18,089	32,000
4970 Donated Commodities	83,508	85,000	76,346	85,000
TOTAL REVENUES, FEDERAL SOURCES	650,616	669,500	646,300	649,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	1,079,822	1,117,400	1,080,174	1,084,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	349,609	378,543	377,011	368,352
210 Retirement	51,003	55,940	59,855	61,449
220 Social Security	25,730	27,424	27,518	28,236
240 Insurance (Health/Dental/Life)	47,127	64,712	57,587	63,868
200 Other Benefits	11,074	12,961	12,110	8,677
Total Benefits (200)	134,934	161,037	157,070	162,230
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	1,628	4,250	3,539	3,250
600 Non-Food Supplies	43,167	92,348	48,108	51,660
630 Food	412,228	446,512	417,243	489,358
Total Supplies (600)	455,395	538,860	465,351	541,018
700 Property	14,622	28,550	27,755	3,000
780 Depreciation - Enterprise Funds				
Total Property (700)	14,622	28,550	27,755	3,000
800 Other Objects	3,000	3,160	3,150	3,150
810 Dues and Fees	628	3,000	2,861	3,000
Total Other Objects (800)	3,628	6,160	6,011	6,150
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	959,816	1,117,400	1,036,737	1,084,000

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	(560)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(560)	-	-	-

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	302,556	310,900	298,806	305,000
3000 Total State	126,650	137,000	135,068	130,000
4000 Total Federal	650,616	669,500	646,300	649,000
TOTAL REVENUES	1,079,822	1,117,400	1,080,174	1,084,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	349,609	378,543	377,011	368,352
200 Employee Benefits	134,934	161,037	157,070	162,230
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,628	4,250	3,539	3,250
600 Supplies	455,395	538,860	465,351	541,018
700 Property	14,622	28,550	27,755	3,000
800 Other Objects	3,628	6,160	6,011	6,150
TOTAL EXPENSES/EXPENDITURES	959,816	1,117,400	1,036,737	1,084,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	120,006	-	43,437	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(560)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	119,446	-	43,437	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	246,946		366,392	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	366,392	-	409,829	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

09 Emery SUMMARY - ALL FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES BY SOURCE				
1000 Total Local	11,193,827	11,940,766	11,646,453	12,421,636
3000 Total State	9,811,358	9,426,859	8,579,780	9,527,226
4000 Total Federal	2,752,358	2,532,407	2,243,600	2,010,310
TOTAL REVENUES	23,757,543	23,900,032	22,469,833	23,959,172
EXPENDITURES BY OBJECT				
100 Salaries	11,984,468	12,240,822	12,185,914	12,114,519
200 Employee Benefits	6,001,416	5,957,938	5,874,881	5,996,905
300 Purchased Professional and Technical Services	326,807	646,316	234,013	121,197
400 Purchased Property Services	39,445	39,878	35,276	39,000
500 Other Purchased Services	255,087	292,507	280,763	250,850
600 Supplies	2,526,814	3,818,273	2,548,090	3,423,340
700 Property	1,740,784	2,364,676	1,659,957	1,833,314
800 Other Objects	651,793	472,921	321,998	273,815
TOTAL EXPENDITURES	23,526,614	25,833,331	23,140,892	24,052,940
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	230,929	(1,933,299)	(671,059)	(93,768)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(560)	1,933,299	823	93,768
NET CHANGE IN FUND BALANCE	230,369	-	(670,236)	-
FUND BALANCE - BEGINNING (From Prior Year)	8,839,273	-	9,069,642	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	9,069,642	-	8,399,406	-

ANNUAL FINANCIAL REPORT

09 Emery

Detail Schedule of Property Tax	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001433	2,440,029	.001495	2,668,787	2,655,753	.001591	2,971,574
Voted Leeway (53A-17a-133)	.001600	2,701,663	.001600	2,856,227	2,838,304	.001603	2,993,987
Board Leeway (53A-17a-134) (Class Size Reduction)	.000398	672,069	.000411	733,693	729,087	.000412	769,509
Board Leeway (53A-17a-151) (Reading Program)	.000062	104,695	.000063	111,729	41,493	.000063	117,668
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	506,587	.000302	538,268	535,730	.000303	565,925
Tort Liability (63-30-27)	.000022	37,150	.000022	39,636	39,027	.000022	41,090
10% of Basic (53A-17a-145) Operating		533,595	.000293	523,571	520,655	.000567	1,059,009
Redemptions - Basic Levy		28,464		44,000	49,807		40,000
Redemptions - Voted Leeway		23,289		48,000	53,661		40,000
Redemptions - Board Leeway		5,899		12,000	13,727		10,000
Redemptions - Special Transportation		4,452		8,500	10,120		7,000
Redemptions - Tort Liability		327		250	738		500
Redemptions - Board Levy							
Redemptions - Reading Levy		920		1,700	2,108		1,000
Redemptions - 10% of Basic		4,695		7,250	9,942		8,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		95,933		95,000	93,411		95,000
Vehicle Fees in Lieu of Tax Board Leeway		26,702		25,000	26,014		25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		101,712		90,000	101,902		90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		20,201		20,000	19,209		20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,481		1,400	1,401		1,400
Vehicle Fees in Lieu of Tax - Reading		4,175		3,500	4,000		3,500
Vehicle Fees in Lieu of Tax - 10% of Basic		21,274		16,500	18,973		30,000
Judgment Recovery (59-2-1328)					110		
Tax Refunds	xxx	72,950	xxx	70,000	65,810	xxx	70,000
TOTAL GENERAL FUND NO. 10	.003815	7,408,262	.004186	7,915,011	7,830,982	.004561	8,960,162

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000430	726,154	.000433	773,041	768,116	.000434	810,599
Vehicle Fees in Lieu of Tax (59-2-405)		29,507		25,000	27,540		25,000
Tax Sales and Redemptions & Other	xxx	6,430	xxx	15,000	14,511	xxx	8,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000430	762,091	.000433	813,041	810,167	.000434	843,599

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	
TOTAL DEBT SERVICE FUND NO. 31	.000000	0	.000000	0	0	.000000	0

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000691	1,166,976	.000696	1,241,939	1,234,662	.000699	1,305,550
10% of Basic (53A-17a-145) Capital	.000583	450,871	.000294	523,571	520,648	.000022	41,090
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		48,242		44,500	44,265		35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		17,905		14,500	18,362		
Tax Sales and Redemptions Cap Foundation	xxx	10,405	xxx	20,500	23,327	xxx	18,000
Tax Sales and Redemptions 10% of Basic		3,951		8,250	9,728		
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001274	1,698,350	.000990	1,853,260	1,850,992	.000721	1,399,640

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005519	9,868,703	.005609	10,581,312	10,492,141	.005716	11,203,401
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ANNUAL FINANCIAL REPORT

**SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY
For the Year Ended June 30, 2011**

09 Emery

A. SCHOOL BOND ELECTION

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

B. STATUS OF DISTRICT INDEBTEDNESS

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

C. VOTED LEEWAY

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

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

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

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
FUND 10 MAINTENANCE AND OPERATION						
1000 INSTRUCTION	591,144		11,860,784	591,144		11,860,784
2100 SUPPORT SERV-STUDENTS			466,005			466,005
2200 SUPPORT SERV-INSTR-STAFF	60		374,469	60		374,469
2300 SUPPORT SERV-DISTRICT ADMIN	15,780		296,351	15,780		296,351
2400 SUPPORT SERV-SCHOOL ADMIN	1,003		1,699,525	1,003		1,699,525
2500 SUPPORT SERV-CENTRAL	12,500	353,733		12,500	353,733	
2600 OPER AND MAINT OF PLANT	19,990	2,464,352		19,990		2,464,352
2700 STUDENT TRANSP SERV	247,210		843,572	247,210		843,572
2900 SUPPORT SERV-OTHER						
5200 DEBT SERVICE						
6000 OTHER SOURCES/USES OF FUNDS	83,432			83,432		
FUND 23 NON K-12 PROGRAMS	466		1,102,947	466		1,102,947
FUND 31 DEBT SERVICE						
FUND 32 CAPITAL PROJECTS						
1000 INSTRUCTION 10% PROGRAM	259,962			259,962		
2000 SUPPORTING SERVICES	1,186			1,186		
2500 SUPPORT SERVICES - BUSINESS						
2600 OPER AND MAINT OF PLANT	205,404			205,404		
2700 STUDENT TRANS. SERVICES						
2900 OTHER SUPPORT SERVICES						
4000 FACIL ACQUISITION AND CONS	468,338		102,740	468,338		102,740
5000 DEBT SERVICE						
6000 OTHER USES OF FUNDS	(82,609)			(82,609)		
FUND 40 BUILDING RESERVE						
FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)	33,766		1,002,971	33,766		1,002,971
FUNDS OTHER (GOV'T. OR ENTERPRISE)						
TOTALS	1,857,632	2,818,085	17,749,364	1,857,632	353,733	20,213,716

ALLOCATION OF NONRESTRICTED INDIRECT COST POOL

SCH. J & FOOD SERVICES % CALCULATION		1,002,971	5.65%
INSTRUCTION % CALCULATION	2,818,085	16,746,393	94.35%
TOTAL INDIRECT, DIRECT, & %	2,818,085	17,749,364	100.00%

ALLOCATION OF INSTRUCTION PORTION OF POOL

AMOUNT ATTRIBUTED TO FOOD SERVICES		5.65%
AMOUNT ATTRIBUTED TO INSTRUCTION	2,818,085	94.35%
TOTAL		2,658,863

ALLOCATION FOR CALCULATIONS

INSTRUCTION ALLOCATION		2,658,863		
FOOD SERVICES ALLOCATIONS				TOTAL

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

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**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:

09 Emery	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
Adjusted Expenditures FY 2012			

10 MAINTENANCE AND OPERATION FUND

<u>2500 Support Services - Central</u>			
100	Salaries	212,710	212,710
200	Employee Benefits	96,008	96,008
300-400	Purchased Services	17,650	17,650
500	Other Purchased Services	4,800	4,800
600	Supplies and Materials	22,565	22,565
TOTAL SUPPORT SERVICES - BUSINESS		353,733	353,733
<u>2600 Maintenance of Plant Services</u>			
100	Salaries	922,135	922,135
200	Employee Benefits	455,885	455,885
300-400	Purchased Services	33,935	33,935
500	Other Purchased Services	59,787	59,787
600	Supplies and Materials	992,610	992,610
TOTAL MAINTENANCE OF PLANT SERVICES		2,464,352	2,464,352
<u>2900 Support Services - Other</u>			
100	Salaries		
200	Employee Benefits		
300-500	Purchased Services		
600	Supplies and Materials		
TOTAL SUPPORT SERVICES - OTHER			

<u>.0002 TAX RATE PROCEEDS</u>			
<u>2600 Maintenance of Plant Services</u>			
100	Salaries	157,846	157,846
200	Employee Benefits	76,346	76,346
300-500	Purchased Services		
600	Supplies and Materials		
TOTAL MAINTENANCE OF PLANT SERVICES		234,192	234,192
<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		
GRAND TOTAL INDIRECT COSTS		3,052,277	3,052,277

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

09 Emery

RESTRICTED RATE	FY 2009		FY 2011		FY 2013	
	FY 2007	FY 2009	FY 2009	FY 2011	FY 2011	FY 2013
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	18,992,507	20,712,707	20,712,707	20,213,716	20,213,716	
INDIRECT COSTS:						
POOL	291,771	301,142	301,142	353,733	353,733	
CARRY FORWARD	8,183	8,183	(17,936)	(17,936)	58,869	
TOTAL	299,954	309,325	283,206	335,797	412,602	
RATE	1.58%		1.37%		2.04%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		20,712,707		20,213,716		0
RATE		1.58%		1.37%		2.04%
CALCULATED RECOVERY		327,261		276,928		0
ACTUAL POOL COSTS		(309,325)		(335,797)		(0)
OVER (UNDER) RECOVERY		17,936		(58,869)		0

NON-RESTRICTED RATE(S)	FY 2009		FY 2011		FY 2013	
	FY 2007	FY 2009	FY 2009	FY 2011	FY 2011	FY 2013
BASIC CALCULATION	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST	FIXED RATE	ACTUAL COST
DIRECT COSTS	16,494,593	17,938,272	17,938,272	17,749,364	17,749,364	
INDIRECT COSTS:						
POOL	2,789,685	3,075,577	3,075,577	2,818,085	2,818,085	
CARRY FORWARD	(254,126)	(254,126)	64,339	64,339	(223,715)	
TOTAL	2,535,559	2,821,451	3,139,916	2,882,424	2,594,370	
RATE	15.37%		17.50%		14.62%	
CARRY FORWARD						
ACTUAL DIRECT COSTS		17,938,272		17,749,364		0
RATE		15.37%		17.50%		14.62%
CALCULATED RECOVERY		2,757,112		3,106,139		0
ACTUAL POOL COSTS		(2,821,451)		(2,882,424)		(0)
OVER (UNDER) RECOVERY		(64,339)		223,715		0
FOOD SERVICE						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
TOTAL	0	0	0	0	0	
RATE	0.00%		0.00%		0.00%	
CARRY FORWARD						
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

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 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	14.62%	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	2.04%	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.