



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2011

[X] BUDGET 53A-19-101
6/22/2010
Date of Hearing Date of Adoption

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

09 Emery
Entity

Jared Black 6/18/2010
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.

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

Return the Actual report by October 1 to:

- 1. School Finance & Statistics
Von Hortin
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

09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,029,327	7,334,565	-	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	20,000		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	100,000		50,000
1700 Student Activities				
1900 Other Revenues From Local Sources	351,144	350,828		308,034
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,510	11,000		13,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	6,545,767	7,816,393	-	8,230,045

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09 Emery 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs					
Regular Basic Programs					
3010	Regular School Program K-12	2,059,867	3,041,758		2,837,200
3015	Necessary Existent Small Schools	1,049,823	1,053,916		1,103,842
3020	Professional Staff	632,141	665,935		672,329
3025	Administrative Costs	123,696	154,620		154,620
Restricted Basic Programs					
3105	Special Education -- Add-On	918,407	899,120		902,563
3110	Special Education -- Self-Contained	81,992	72,342		87,832
3120	Extended Year Program -- Severely Disabled	5,349	5,243		5,453
3125	Special Education -- State Programs	43,350	45,674		45,674
3155	Career & Technology Ed -- Add-On	405,288	402,523		407,925
3160	Career & Technology Ed-- Set-Aside	17,162	30,000		
3230	Class Size Reduction (State Funds)	353,608	368,320		377,665
TOTAL BASIC SCHOOL PROGRAM GENERATED		5,690,683	6,739,451	-	6,595,103
Other Minimum School Programs					
3211	Gifted and Talented	11,458	9,446		9,120
3212	Advanced Placement	5,761	4,627		4,531
3213	Concurrent Enrollment	38,039	30,342		30,342
3215	At-Risk -- Student Program	38,739	32,275		35,551
3218	At-Risk -- Homeless and Minority	2,571	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	77,073		76,337
3405	Social Security and Retirement	1,774,719	846,933		1,087,277
3415	Pupil Transportation	629,530	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		130,701
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway				
3805	K-3 Reading Achievement	71,607	66,757		65,422
3522	Job Enhancement				
	Other State Sources MSP	489,669			
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		9,025,535	8,408,126	-	8,486,000
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT		9,025,535	8,408,126	-	8,486,000
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	163,180	109,581		92,555
3710	Driver Education (State Driver Training Tax)	47,360	56,000		56,000
3810	Library Books & Electronic Resources				
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	884,039	737,175		702,052
3900	Revenues From Other State Agencies	39,730	42,944		5,800
TOTAL REVENUES FROM STATE SOURCES		10,159,844	9,353,826	-	9,342,407

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	15,730	12,000		
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		525,294
4530 Career & Technology Education	39,938	61,721		29,810
46XX ARRA Programs				477,645
4600 Other Restricted Federal Through State	942,756	1,351,545		
4700 Federal Received Through Other Agencies	4,816	6,000		
4800 No Child Left Behind (NCLB)	418,630	384,197		349,462
4810 Federal Forest Service (in Lieu of Tax)	167,114	179,723		179,000
TOTAL REVENUES FROM FEDERAL SOURCES	2,119,848	2,524,398	-	1,561,211
TOTAL REVENUES, 10 GENERAL FUND	18,825,459	19,694,617	-	19,133,663

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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EXPENDITURES

1000 INSTRUCTION				
131	Salaries - Teachers	6,754,512	6,431,106	6,441,418
132	Salaries - Substitute Teachers	80,563	90,000	95,000
161	Salaries - Teacher Aides and Paraprofessionals	684,277	700,982	728,760
100	Salaries - All Other	149,843	183,347	174,334
	Total Salaries (100)	7,669,195	7,405,435	- 7,439,512
210	Retirement	1,685,358	1,828,384	1,369,468
220	Social Security	577,102	566,128	569,007
240	Insurance (Health/Dental/Life)	1,417,575	1,434,656	1,529,208
200	Other Benefits	172,203	166,870	120,397
	Total Benefits (200)	3,852,238	3,996,038	- 3,588,080
300	Purchased Professional and Technical Services	318,110	760,612	79,530
400	Purchased Property Services		5,150	
500	Other Purchased Services	26,265	22,604	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			
	Total Other Purchased Services (500)	26,265	22,604	- 10,500
600	Supplies	219,261	1,593,511	688,912
641	Textbooks		144,411	145,683
	Total Supplies (600)	219,261	1,737,922	- 834,595
700	Property (Instructional Equipment)	343,227	855,932	415,868
800	Other Objects	138,830	361,785	162,842
810	Dues and Fees	10,787	9,439	6,797
	Total Other Objects (800)	149,617	371,224	- 169,639
	TOTAL INSTRUCTION (1000)	12,577,913	15,154,917	- 12,537,724
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel			
142	Salaries - Guidance Personnel	131,567	159,094	159,013
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel	81,969	81,969	84,299
152	Salaries - Secretarial and Clerical	24,914	24,914	24,914
100	Salaries - All Other	8,182	819	
	Total Salaries (100)	246,632	266,796	- 268,226
210	Retirement	38,770	42,985	47,798
220	Social Security	18,454	19,761	20,501
240	Insurance (Health/Dental/Life)	60,038	58,358	67,346
200	Other Benefits	16,041	10,008	5,685
	Total Benefits (200)	133,303	131,112	- 141,330
300	Purchased Professional and Technical Services	41,033	40,000	40,000
400	Purchased Property Services			
500	Other Purchased Services	1,219	500	500
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	1,219	500	- 500
600	Supplies	3,095	3,738	3,750
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
	TOTAL STUDENTS (2100)	425,282	442,146	- 453,806

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09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	202,970	211,208		211,208
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	47,405	52,790		52,790
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.				
100 Salaries - All Other	9,665	2,502		4,752
Total Salaries (100)	260,040	266,500	-	268,750
210 Retirement	40,879	41,524		47,044
220 Social Security	19,783	20,207		20,509
240 Insurance (Health/Dental/Life)	36,826	38,546		31,790
200 Other Benefits	960	1,020		1,020
Total Benefits (200)	98,448	101,297	-	100,363
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	546	1,500		1,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	546	1,500	-	1,500
600 Supplies	597			
644 Library Books		21,501		18,644
650 Periodicals				
660 Audio Visual Materials		16,068		12,285
Total Supplies (600)	597	37,569	-	30,929
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)	359,631	406,866	-	401,542
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	104,300	109,760		109,760
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	16,130	16,725		16,725
100 Salaries - All Other	5,585	50		
Total Salaries (100)	126,015	126,535	-	126,485
210 Retirement	19,810	19,899		22,648
220 Social Security	9,315	9,680		9,722
240 Insurance (Health/Dental/Life)	78,358	92,431		100,916
200 Other Benefits	7,759	7,800		7,800
Total Benefits (200)	115,242	129,810	-	141,086
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	26,739	30,040		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)	26,739	30,040	-	30,000
600 Supplies	3,772	3,000		3,000
700 Property				
800 Other Objects	119,444			
810 Dues and Fees	19,516	20,000		20,000
Total Other Objects (800)	138,960	20,000	-	20,000
TOTAL DISTRICT ADMINISTRATION (2300)	410,728	309,385	-	320,571

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09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	728,601	723,542		725,954
152 Salaries - Secretarial and Clerical	341,356	359,083		359,083
100 Salaries - All Other	42,216	8,184		7,872
Total Salaries (100)	1,112,173	1,090,809	-	1,092,909
210 Retirement	174,482	170,330		193,534
220 Social Security	84,230	83,448		83,687
240 Insurance (Health/Dental/Life)	195,157	203,787		238,719
200 Other Benefits	6,720	7,140		7,140
Total Benefits (200)	460,589	464,705	-	523,080
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	6,947	16,500		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)	6,947	16,500	-	21,750
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	1,101	3,000		3,000
Total Other Objects (800)	1,101	3,000	-	3,000
TOTAL SCHOOL ADMINISTRATION (2400)	1,580,810	1,575,014	-	1,640,739
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	188,759	192,092		194,467
210 Retirement	29,673	27,898		31,848
220 Social Security	14,019	14,691		14,877
240 Insurance (Health/Dental/Life)	19,456	17,527		18,217
200 Other Benefits	11,124	6,564		1,020
Total Benefits (200)	74,272	66,680	-	65,962
300 Purchased Professional and Technical Services	17,000	20,000		17,500
400 Purchased Property Services				
500 Other Purchased Services	2,320	5,750		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)	2,320	5,750	-	7,500
600 Supplies	1,973	34,000		34,000
700 Property				
800 Other Objects				
810 Dues and Fees	15,084	13,000		14,000
Total Other Objects (800)	15,084	13,000	-	14,000
TOTAL CENTRAL (2500)	299,408	331,522	-	333,429
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	946,791	889,416		920,925
100 Salaries - All Other	72,668	27,744		28,368
Total Salaries (100)	1,019,459	917,160	-	949,293
210 Retirement	160,259	140,052		164,200
220 Social Security	76,960	70,159		72,661
240 Insurance (Health/Dental/Life)	191,958	179,172		208,836
200 Other Benefits	6,400	6,460		6,460
Total Benefits (200)	435,577	395,843	-	452,157
300 Purchased Professional and Technical Services				
400 Purchased Property Services	33,907	38,400		38,400
500 Other Purchased Services	53,197	59,156		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)	53,197	59,156	-	58,250
600 Supplies	835,550	1,101,164		1,023,341
700 Property	9,072	51,269		
800 Other Objects				
810 Dues and Fees	19,249			
Total Other Objects (800)	19,249	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,406,011	2,562,992	-	2,521,441

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09 Emery 10 GENERAL FUND		ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	37,217	39,442		39,442
171	Salaries - Supervisors	57,951	62,202		64,206
172	Salaries - Bus Drivers	270,878	287,724		290,538
173	Salaries - Mechanics and Other Garage Employees	54,276	56,501		56,501
174	Salaries - Other (Trainers, etc.)	22,294	4,912		2,172
	Total Salaries (100)	442,616	450,781	-	452,859
210	Retirement	50,933	166,561		74,944
220	Social Security	31,865	34,438		34,646
240	Insurance (Health / Accident / Life)	84,561	88,939		99,349
200	Other Benefits	17,714	11,283		10,943
	Total Benefits (200)	185,073	301,221	-	219,882
400	Purchased Property Services	1,047	1,100		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		2,500
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		1,700
580	Travel / Per Diem	7,298	5,250		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)	14,582	11,250	-	8,450
624	Motor Fuel	104,696	110,000		120,000
625	Natural Gas	5,549	7,000		7,500
626	Electricity	5,814	6,500		6,500
600	Other Supplies	35,130	25,500		24,000
	Total Supplies (600)	151,189	149,000	-	158,000
730	Equipment	6,446	5,000		5,000
732	School Buses	201,388	234,000		240,000
	Total Property (700)	207,834	239,000	-	245,000
890	Miscellaneous Expenditures	2,510			
891	Training	811	1,000		1,000
	Total Other Objects (800)	3,321	1,000	-	1,000
TOTAL STUDENT TRANSPORTATION (2700)		1,005,662	1,153,352	-	1,086,291

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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)	6,487,532	6,781,277	-	6,757,819
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	19,065,445	21,936,194	-	19,295,543

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				75,000
5210 Transfers Out to Other Funds	(11,500)			
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
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,273	2,241,577	-	161,880

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	6,545,767	7,816,393	-	8,230,045
3000 Total State	10,159,844	9,353,826	-	9,342,407
4000 Total Federal	2,119,848	2,524,398	-	1,561,211
TOTAL REVENUES	18,825,459	19,694,617	-	19,133,663
EXPENDITURES BY OBJECT				
100 Salaries	11,064,889	10,716,108	-	10,792,501
200 Employee Benefits	5,354,742	5,586,706	-	5,231,940
300 Purchased Professional and Technical Services	376,143	820,612	-	137,030
400 Purchased Property Services	34,954	44,650	-	39,500
500 Other Purchased Services	131,815	147,300	-	138,450
600 Supplies	1,215,437	3,066,393	-	2,087,615
700 Property	560,133	1,146,201	-	660,868
800 Other Objects	327,332	408,224	-	207,639
TOTAL EXPENDITURES	19,065,445	21,936,194	-	19,295,543
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(239,986)	(2,241,577)	-	(161,880)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,273	2,241,577	-	161,880
NET CHANGE IN FUND BALANCE	(237,713)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	4,251,108			-
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	4,013,395	-	-	-

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

ANNUAL FINANCIAL REPORT

09 Emery 21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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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	165,171	225,000		225,000
1750 School Vending	80,362	75,000		75,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	260,230	200,000		200,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	505,763	500,000	-	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	505,763	500,000	-	500,000

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	46,332	30,000		30,000
400 Purchased Property Services				
500 Other Purchased Services	38,330	20,000		20,000
600 Supplies	276,068	350,000		350,000
700 Property	71,037	16,000		16,000
800 Other Objects				
810 Dues and Fees	99,430	84,000		84,000
Total Other Objects (800)	99,430	84,000	-	84,000
TOTAL OTHER SERVICES (1000)	531,197	500,000	-	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)	-	-	-	-

ANNUAL FINANCIAL REPORT

09 Emery 21 STUDENT ACTIVITY FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
<u>3300 COMMUNITY SERVICES</u>				
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	531,197	500,000	-	500,000

OTHER FINANCING

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

SUMMARY - 21 STUDENT ACTIVITY FUND

<u>REVENUES BY SOURCE</u>				
1000 Total Local	505,763	500,000	-	500,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	505,763	500,000	-	500,000
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	46,332	30,000	-	30,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	38,330	20,000	-	20,000
600 Supplies	276,068	350,000	-	350,000
700 Property	71,037	16,000	-	16,000
800 Other Objects	99,430	84,000	-	84,000
TOTAL EXPENDITURES	531,197	500,000	-	500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,434)	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(25,434)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	275,133			-
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	249,699	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	757,283	773,220	-	803,041
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	520	400		
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		6,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	13,059	19,000		11,500
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	785,795	804,620	-	820,541
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	210,217	200,500		210,509
3209 Adult Education	30,722	30,368		24,725
3210 Adult Basic Skills	12,935	40,778		
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	253,874	271,646	-	235,234
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool	29,892	29,718		29,571
4580 Adult Education				
4900 Other Revenues From Federal Sources		30,641		19,341
TOTAL REVENUES FROM FEDERAL SOURCES	29,892	60,359	-	48,912
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,069,561	1,136,625	-	1,104,687

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	381,140	403,302		407,403
210 Retirement	59,113	60,229		68,836
220 Social Security	28,916	30,853		31,166
240 Insurance (Health/Dental/Life)	96,634	104,280		109,024
200 Other Benefits	3,840	3,740		3,740
Total Benefits (200)	188,503	199,102	-	212,766
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)	-	-	-	-
TOTAL OTHER SERVICES (3200)	569,643	636,847	-	661,561
3300 COMMUNITY SERVICES				
100 Salaries	328,915	336,669		316,058
210 Retirement	36,063	40,423		50,899
220 Social Security	24,251	28,498		24,229
240 Insurance (Health/Dental/Life)	34,744	37,484		43,534
200 Other Benefits	3,520	3,740		3,740
Total Benefits (200)	98,578	110,145	-	122,402
300 Purchased Professional and Technical Services		27,000		3,063
400 Purchased Property Services	358			
500 Other Purchased Services	968	1,000		
600 Supplies	55,596	109,102		9,732
700 Property				
800 Other Objects	465	898		661
810 Dues and Fees				
Total Other Objects (800)	465	898	-	661
TOTAL COMMUNITY SERVICES (3300)	484,880	584,814	-	451,916
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,054,523	1,221,661	-	1,113,477

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
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
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	11,500	85,036	-	8,790

ANNUAL FINANCIAL REPORT

09 Emery				
23 NON K-12 PROGRAMS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	785,795	804,620	-	820,541
3000	Total State	253,874	271,646	-	235,234
4000	Total Federal	29,892	60,359	-	48,912
TOTAL REVENUES		1,069,561	1,136,625	-	1,104,687
EXPENDITURES BY OBJECT					
100	Salaries	710,055	739,971	-	723,461
200	Employee Benefits	287,081	309,247	-	335,168
300	Purchased Professional and Technical Services	-	27,000	-	3,063
400	Purchased Property Services	358	-	-	-
500	Other Purchased Services	968	1,000	-	-
600	Supplies	55,596	143,545	-	51,124
700	Property	-	-	-	-
800	Other Objects	465	898	-	661
TOTAL EXPENDITURES		1,054,523	1,221,661	-	1,113,477
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		15,038	(85,036)	-	(8,790)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		11,500	85,036	-	8,790
NET CHANGE IN FUND BALANCE		26,538	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		630,586			-
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		657,124	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Use of Fund Balance				

ANNUAL FINANCIAL REPORT

09 Emery				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2009	BUDGET	FY 2010	BUDGET
		FY 2010		FY 2011

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100	Property Taxes	500,869	-	-
1500	Earnings on Investments	10,442	4,000	
1900	Other Revenues From Local Sources			
TOTAL REVENUES FROM LOCAL SOURCES		511,311	4,000	-
3000 REVENUES FROM STATE SOURCES				
3650	Capital Outlay Foundation			
TOTAL REVENUES FROM STATE SOURCES		-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND		511,311	4,000	-

EXPENDITURES

5000 DEBT SERVICE				
830	Interest	27,858	11,000	
840	Redemption of Principal	497,000	279,000	
845	Debt Issuance Costs on Refunding			
890	Miscellaneous Expenditures	499		
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND		525,357	290,000	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			
5900	Other Financing Sources (Uses) (Attach Detail)		286,000	
6000 OTHER ITEMS				
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	286,000	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000	Total Local	511,311	4,000	-
3000	Total State	-	-	-
TOTAL REVENUES		511,311	4,000	-
EXPENDITURES BY OBJECT				
800	Other Objects	525,357	290,000	-
TOTAL EXPENDITURES		525,357	290,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(14,046)	(286,000)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	286,000	-
NET CHANGE IN FUND BALANCE		(14,046)	-	-
FUND BALANCE - BEGINNING (From Prior Year)		342,744		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING		328,698	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,243,499	1,673,746	0	1,825,760
1500 Earnings on Investments	61,432	50,000		25,000
1900 Other Revenues From Local Sources	9,302	25,150		
TOTAL REVENUES, LOCAL SOURCES	2,314,233	1,748,896	0	1,850,760
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	100,000	50,000		
TOTAL REVENUES, STATE SOURCES	100,000	50,000	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	2,414,233	1,798,896	0	1,850,760

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	172,645	149,250		153,886
210 Retirement	27,139	23,462		27,422
220 Social Security	13,002	11,418		11,772
240 Insurance (Health/Dental/Life)	31,830	36,165		42,981
200 Other Benefits	8,080	8,138		1,020
Total Benefits	80,051	79,183	0	83,195
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)	252,696	228,433	0	237,081

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment	581,015	343,152		245,312
TOTAL INSTRUCTION (1000)	581,015	343,152	0	245,312
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	0	0		
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	1,003	2,461		2,501
TOTAL SUPPORTING SERVICES (2000)	1,003	2,461	0	2,501
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	28,107			
TOTAL SUPPORTING SERVICES (2000)	28,107	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment	17,033	10,000		10,000
TOTAL EXPENDITURES CENTRAL (2500)	17,033	10,000	0	10,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment	165,661	22,000		22,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	165,661	22,000	0	22,000
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	0	0		
TOTAL OTHER SUPPORT (2900)	0	0	0	0
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	792,819	377,613	0	279,813

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09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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	97,751	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		
720 Buildings	587,691	668,625		610,000
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	15,611	25,000		25,000
734 Technology Equipment	8,868	25,000		25,000
735 Non-Bus Vehicles				
739 Other Equipment		221,565		482,866
Total Property (700)	741,300	1,077,240	0	1,142,866
800 Other Objects	15,293	13,000		13,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	15,293	13,000	0	13,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	854,344	1,192,850	0	1,258,866
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	1,979,910	1,878,079	0	1,858,955

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				(75,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
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	-	-	-	(75,000)

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE					
1000	Total Local	2,314,233	1,748,896	-	1,850,760
3000	Total State	100,000	50,000	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		2,414,233	1,798,896	-	1,850,760
EXPENDITURES BY OBJECT					
100	Salaries	172,645	149,250	-	153,886
200	Employee Benefits	80,051	79,183	-	83,195
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	97,751	102,610	-	103,000
600	Supplies	-	-	-	-
700	Property	1,534,119	1,454,853	-	1,422,679
800	Other Objects	15,293	13,000	-	13,000
TOTAL EXPENDITURES		1,899,859	1,798,896	-	1,775,760
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		514,374	-	-	75,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	(75,000)
NET CHANGE IN FUND BALANCE		514,374	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		2,751,805			-
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		3,266,179	-	-	-

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

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09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	2,130	1,500		800
1610 Sales to Students	289,243	278,000		296,500
1620 Sales to Adults	9,008	15,600		15,600
1690 Other Revenues From Local Sources		3,500		
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	300,381	298,600	0	312,900
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	119,231	102,000		93,000
TOTAL REVENUES, STATE SOURCES	119,231	102,000	0	93,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	59,964	62,000		64,000
4572 Lunch Reimbursement (Free and Reduced Meals)	282,023	297,000		315,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	106,076	118,000		124,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	50,242	32,475		71,000
4970 Donated Commodities	61,507	50,000		
TOTAL REVENUES, FEDERAL SOURCES	559,812	559,475	0	574,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	979,424	960,075	0	979,900

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	327,760	334,860		342,054
210 Retirement	47,941	49,319		53,551
220 Social Security	24,492	25,615		26,169
240 Insurance (Health/Dental/Life)	45,317	47,355		55,586
200 Other Benefits	11,541	11,941		12,961
Total Benefits (200)	129,291	134,230	0	148,267
300 Purchased Professional and Technical Services		2,700		
400 Purchased Property Services				
500 Other Purchased Services	3,717	3,250		3,250
600 Non-Food Supplies	46,268	82,020		73,657
630 Food	394,775	389,273		410,512
Total Supplies (600)	441,043	471,293	0	484,169
700 Property	28,680	14,622		
780 Depreciation - Enterprise Funds				
Total Property (700)	28,680	14,622	0	0
800 Other Objects	2,021	2,160		2,160
810 Dues and Fees	401	1,000		
Total Other Objects (800)	2,422	3,160	0	2,160
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	932,913	964,115	0	979,900

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)		4,040		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	4,040	-	-

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09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	300,381	298,600	-	312,900
3000 Total State	119,231	102,000	-	93,000
4000 Total Federal	559,812	559,475	-	574,000
TOTAL REVENUES	979,424	960,075	-	979,900
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	327,760	334,860	-	342,054
200 Employee Benefits	129,291	134,230	-	148,267
300 Purchased Professional and Technical Services	-	2,700	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	3,717	3,250	-	3,250
600 Supplies	441,043	471,293	-	484,169
700 Property	28,680	14,622	-	-
800 Other Objects	2,422	3,160	-	2,160
TOTAL EXPENSES/EXPENDITURES	932,913	964,115	-	979,900
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	46,511	(4,040)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	4,040	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	46,511	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	200,435			
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	246,946	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

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09 Emery SUMMARY - ALL FUNDS	ACTUAL FY 2009	FINAL BUDGET FY 2010	ACTUAL FY 2010	ORIGINAL BUDGET FY 2011
REVENUES BY SOURCE				
1000 Total Local	10,963,250	11,172,509	-	11,714,246
3000 Total State	10,632,949	9,777,472	-	9,670,641
4000 Total Federal	2,709,552	3,144,232	-	2,184,123
TOTAL REVENUES	24,305,751	24,094,213	-	23,569,010
EXPENDITURES BY OBJECT				
100 Salaries	12,275,349	11,940,189	-	12,011,902
200 Employee Benefits	5,851,165	6,109,366	-	5,798,570
300 Purchased Professional and Technical Services	422,475	880,312	-	170,093
400 Purchased Property Services	35,312	44,650	-	39,500
500 Other Purchased Services	272,581	274,160	-	264,700
600 Supplies	1,988,144	4,031,231	-	2,972,908
700 Property	2,193,969	2,631,676	-	2,099,547
800 Other Objects	970,299	799,282	-	307,460
TOTAL EXPENDITURES	24,009,294	26,710,866	-	23,664,680
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	296,457	(2,616,653)	-	(95,670)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	13,773	2,616,653	-	95,670
NET CHANGE IN FUND BALANCE	310,230	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	8,451,811	-	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	8,762,041	-	-	-

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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	2,419,824		.001495	2,668,787
Voted Leeway (53A-17a-133)	.001291	2,179,544	.001600	2,675,708		.001600	2,856,227
Board Leeway (53A-17a-134) (Class Size Reduction)	.000393	663,487	.000398	664,911		.000411	733,693
Board Leeway (53A-17a-151) (Reading Program)	.000062	104,672	.000062	104,162		.000063	111,729
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	506,477	.000300	502,526		.000302	538,268
Tort Liability (63-30-27)	.000022	37,142	.000022	38,025		.000022	39,636
10% of Basic (53A-17a-145) Operating				529,267			523,571
Redemptions - Basic Levy		22,864		27,500			22,000
Redemptions - Voted Leeway		17,398		23,000			18,000
Redemptions - Board Leeway		5,300		6,000			5,000
Redemptions - Special Transportation		4,038		4,500			3,500
Redemptions - Tort Liability		296		250			250
Redemptions - Board Levy							
Redemptions - Reading Levy		836		1,200			700
Redemptions - 10% of Basic				4,616			3,250
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		90,971		95,000			95,000
Vehicle Fees in Lieu of Tax Board Leeway		28,287		25,000			25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		92,680		90,000			90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		21,449		20,000			20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,573		1,400			1,400
Vehicle Fees in Lieu of Tax - Reading		4,452		4,000			3,500
Vehicle Fees in Lieu of Tax - 10% of Basic				17,376			14,500
Judgment Recovery (59-2-1328)	.000069	120,623		300			
Tax Refunds	xxx		xxx	80,000		xxx	70,000
TOTAL GENERAL FUND NO. 10	.003387	6,029,327	.003815	7,334,565	0	.003893	7,844,011

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000427	720,887	.000430	743,220		.000433	773,041
Vehicle Fees in Lieu of Tax (59-2-405)		30,642		25,000			25,000
Tax Sales and Redemptions & Other	xxx	5,754	xxx	5,000		xxx	5,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000427	757,283	.000430	773,220	0	.000433	803,041

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	
TOTAL DEBT SERVICE FUND NO. 31	.000282	500,869	.000000	0	0	.000000	0

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000686	1,158,147	.000691	1,159,337		.000696	1,241,939
10% of Basic (53A-17a-145) Capital	.000579	977,503	.000583	445,401		.000587	523,571
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		49,236		40,000			35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		41,566		14,624			14,500
Tax Sales and Redemptions Cap Foundation	xxx	9,244	xxx	10,500		xxx	7,500
Tax Sales and Redemptions 10% of Basic		7,803		3,884			3,250
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001265	2,243,499	.001274	1,673,746	0	.001283	1,825,760

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005361	9,530,978	.005519	9,781,531	0	.005609	10,472,812
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