



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2012

[X] BUDGET 53A-19-101
6/21/2011 Date of Hearing
6/21/2011 Date of Adoption

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

09 Emery
Entity

Jared Black 6/15/2011
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.

6/15/2011
Signature of Business Administrator: Date

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

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

Return the Actual report by October 1 to:

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

ANNUAL FINANCIAL REPORT

7/14/2011

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	-	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		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		35,000
1700 Student Activities				
1900 Other Revenues From Local Sources	369,435	353,772		324,035
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,235	13,300		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	-	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	2,939,968		3,360,942
3015 Necessary Existent Small Schools	1,053,916	1,050,398		1,156,739
3020 Professional Staff	665,935	674,558		750,033
3025 Administrative Costs	154,620	154,620		168,960
Restricted Basic Programs				
3105 Special Education -- Add-On	899,120	902,563		929,106
3110 Special Education -- Self-Contained	72,342	87,832		103,925
3120 Extended Year Program -- Severely Disabled	5,243	5,453		6,559
3125 Special Education -- State Programs	45,674	47,044		47,044
3155 Career & Technology Ed -- Add-On	402,523	411,058		397,941
3160 Career & Technology Ed-- Set-Aside	30,000			
3230 Class Size Reduction (State Funds)	368,320	380,159		432,566
TOTAL BASIC SCHOOL PROGRAM GENERATED	6,724,877	6,653,653	-	7,353,815
Other Minimum School Programs				
3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	9,467	9,160		5,496
3212 Advanced Placement	4,627	1,275		765
3213 Concurrent Enrollment	30,342	32,899		32,899
3336 At-Risk Enhancement (3215-At-Risk - Student Program)	32,275	30,933		82,596
3218 At-Risk -- Homeless and Minority	4,163	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	79,142		
3405 Social Security and Retirement	847,359	836,393		112,622
3415 Pupil Transportation	449,450	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		130,422
3521 Electronic High School and/or Public Education Online				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	66,757	63,234		64,476
3522 Job Enhancement				
Other State Sources MSP				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	8,394,043	8,303,268	-	8,318,233
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT	8,394,043	8,303,268	-	8,318,233
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	109,581	94,606		31,000
3710 Driver Education (State Driver Training Tax)	49,720	35,000		36,500
3810 Library Books & Electronic Resources				
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	735,817	726,696		707,262
3900 Revenues From Other State Agencies	73,901	8,690		28,635
TOTAL REVENUES FROM STATE SOURCES	9,363,062	9,168,260	-	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		
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		528,028
4530 Career & Technology Education	81,721	29,810		29,810
46XX ARRA Programs	800,027	967,174		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		384,365
4810 Federal Forest Service (in Lieu of Tax)	179,723	161,782		161,782
TOTAL REVENUES FROM FEDERAL SOURCES	2,060,724	2,063,748	-	1,331,691
TOTAL REVENUES, 10 GENERAL FUND	19,266,499	19,574,091	-	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	6,437,600
132	Salaries - Substitute Teachers	86,434	95,260	95,000
161	Salaries - Teacher Aides and Paraprofessionals	723,648	741,397	733,002
100	Salaries - All Other	185,400	176,503	197,488
	Total Salaries (100)	7,436,882	7,512,128	7,463,090
210	Retirement	1,858,866	1,486,774	1,403,169
220	Social Security	553,099	574,496	568,682
240	Insurance (Health/Dental/Life)	1,356,340	1,578,640	1,609,829
200	Other Benefits	158,609	121,817	92,170
	Total Benefits (200)	3,926,914	3,761,727	3,673,850
300	Purchased Professional and Technical Services	218,599	537,307	26,697
400	Purchased Property Services	5,150		
500	Other Purchased Services	18,573	23,307	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	7,000
600	Supplies	456,992	1,726,281	826,543
641	Textbooks	135,855	152,508	146,257
	Total Supplies (600)	592,847	1,878,789	972,800
700	Property (Instructional Equipment)	443,593	535,220	568,042
800	Other Objects	216,092	296,413	124,967
810	Dues and Fees	9,592	12,687	9,277
	Total Other Objects (800)	225,684	309,100	134,244
	TOTAL INSTRUCTION (1000)	12,868,242	14,557,578	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	145,980
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel	81,969	84,299	65,125
152	Salaries - Secretarial and Clerical	24,914	24,914	25,726
100	Salaries - All Other	819	194	
	Total Salaries (100)	259,797	286,699	236,831
210	Retirement	40,828	51,084	43,471
220	Social Security	19,164	21,925	18,119
240	Insurance (Health/Dental/Life)	58,607	68,037	53,177
200	Other Benefits	9,203	5,685	1,360
	Total Benefits (200)	127,802	146,731	116,127
300	Purchased Professional and Technical Services	37,717	40,000	40,000
400	Purchased Property Services			
500	Other Purchased Services	160	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)	160	500	500
600	Supplies	2,528	3,750	3,769
700	Property			2,563
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
	TOTAL STUDENTS (2100)	428,004	477,680	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		172,973
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	48,590	52,790		55,090
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.				
100	Salaries - All Other	2,502	4,902		
	Total Salaries (100)	264,800	268,900	-	228,063
210	Retirement	41,627	47,071		41,872
220	Social Security	19,833	20,520		17,447
240	Insurance (Health/Dental/Life)	32,410	32,306		29,855
200	Other Benefits	924	1,020		1,020
	Total Benefits (200)	94,794	100,917	-	90,194
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	995	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)	995	1,500	-	1,500
600	Supplies				
644	Library Books	17,325	21,688		19,063
650	Periodicals				
660	Audio Visual Materials	11,373	15,978		12,559
	Total Supplies (600)	28,698	37,666	-	31,622
700	Property				
800	Other Objects				
810	Dues and Fees	40			
	Total Other Objects (800)	40	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		389,327	408,983	-	351,379
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	109,760	109,760		109,760
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	16,726	17,330		17,925
100	Salaries - All Other	50	50		
	Total Salaries (100)	126,536	127,140	-	127,685
210	Retirement	25,681	22,831		23,443
220	Social Security	9,034	9,726		9,768
240	Insurance (Health/Dental/Life)	85,577	100,916		99,652
200	Other Benefits	7,736	7,800		680
	Total Benefits (200)	128,028	141,273	-	133,543
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	25,870	30,000		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	-	30,000
600	Supplies	1,866	3,000		3,000
700	Property				
800	Other Objects	210			
810	Dues and Fees	27,922	20,000		18,000
	Total Other Objects (800)	28,132	20,000	-	18,000
TOTAL DISTRICT ADMINISTRATION (2300)		310,432	321,413	-	312,228

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09 Emery					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	720,971	737,326		824,029
152	Salaries - Secretarial and Clerical	359,025	360,097		362,688
100	Salaries - All Other	7,584	13,926		14,508
	Total Salaries (100)	1,087,580	1,111,349	-	1,201,225
210	Retirement	170,979	195,560		217,879
220	Social Security	81,277	85,167		91,895
240	Insurance (Health/Dental/Life)	205,128	231,635		270,295
200	Other Benefits	6,468	7,140		7,480
	Total Benefits (200)	463,852	519,502	-	587,549
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	12,409	21,750		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	-	21,750
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees	1,601	3,000		2,000
	Total Other Objects (800)	1,601	3,000	-	2,000
TOTAL SCHOOL ADMINISTRATION (2400)		1,565,442	1,655,601	-	1,812,524
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	190,723	212,710		197,985
210	Retirement	29,982	39,170		36,350
220	Social Security	14,223	18,076		16,883
240	Insurance (Health/Dental/Life)	16,897	17,641		18,867
200	Other Benefits	4,620	21,828		23,730
	Total Benefits (200)	65,722	96,715	-	95,830
300	Purchased Professional and Technical Services	17,449	17,500		21,500
400	Purchased Property Services				
500	Other Purchased Services	4,939	7,500		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	7,500	-	4,500
600	Supplies	17,979	34,000		32,500
700	Property				10,000
800	Other Objects				
810	Dues and Fees	13,542	14,000		15,000
	Total Other Objects (800)	13,542	14,000	-	15,000
TOTAL CENTRAL (2500)		310,354	382,425	-	377,315
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	913,556	899,476		938,767
100	Salaries - All Other	25,446	22,133		22,410
	Total Salaries (100)	939,002	921,609	-	961,177
210	Retirement	147,525	159,236		172,362
220	Social Security	69,971	70,557		73,579
240	Insurance (Health/Dental/Life)	180,731	219,553		242,392
200	Other Benefits	5,852	6,460		6,800
	Total Benefits (200)	404,079	455,806	-	495,133
300	Purchased Professional and Technical Services				
400	Purchased Property Services	32,947	38,400		37,600
500	Other Purchased Services	50,312	58,250		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	58,250	-	60,600
600	Supplies	961,585	1,037,433		1,200,105
700	Property	51,263	22,881		
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		2,439,188	2,534,379	-	2,754,615

ANNUAL FINANCIAL REPORT

09 Emery					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	39,442	39,442		39,442
171	Salaries - Supervisors	62,202	64,206		64,206
172	Salaries - Bus Drivers	274,138	295,832		298,742
173	Salaries - Mechanics and Other Garage Employees	56,501	56,501		56,501
174	Salaries - Other (Trainers, etc.)	3,059	2,938		2,712
	Total Salaries (100)	435,342	458,919	-	461,603
210	Retirement	151,842	75,634		77,873
220	Social Security	30,710	34,684		35,315
240	Insurance (Health / Accident / Life)	86,172	101,096		108,671
200	Other Benefits	10,707	10,943		6,300
	Total Benefits (200)	279,431	222,357	-	228,159
400	Purchased Property Services	959	1,100		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		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		2,000
580	Travel / Per Diem	2,544	4,250		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)	7,012	8,450	-	8,750
624	Motor Fuel	101,615	120,000		130,000
625	Natural Gas	7,234	7,500		7,500
626	Electricity	5,912	6,500		6,500
600	Other Supplies	23,321	24,000		24,000
	Total Supplies (600)	138,082	158,000	-	168,000
730	Equipment	1,794	5,000		5,000
732	School Buses	233,586	240,000		230,000
	Total Property (700)	235,380	245,000	-	235,000
890	Miscellaneous Expenditures				
891	Training	808	1,000		1,000
	Total Other Objects (800)	808	1,000	-	1,000
TOTAL STUDENT TRANSPORTATION (2700)		1,097,014	1,094,826	-	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	6,875,307	-	7,111,563
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	19,408,003	21,432,885	-	19,957,286

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds		75,000		75,000
5210 Transfers Out to Other Funds	65,969	(443)		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	1,858,794	-	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	-	9,336,197
3000	Total State	9,363,062	9,168,260	-	9,121,630
4000	Total Federal	2,060,724	2,063,748	-	1,331,691
TOTAL REVENUES		19,266,499	19,574,091	-	19,789,518
EXPENDITURES BY OBJECT					
100	Salaries	10,740,662	10,899,454	-	10,877,659
200	Employee Benefits	5,490,622	5,445,028	-	5,420,385
300	Purchased Professional and Technical Services	273,765	594,807	-	88,197
400	Purchased Property Services	39,056	39,500	-	38,800
500	Other Purchased Services	120,270	151,257	-	134,600
600	Supplies	1,743,585	3,152,638	-	2,411,796
700	Property	730,236	803,101	-	815,605
800	Other Objects	269,807	347,100	-	170,244
TOTAL EXPENDITURES		19,408,003	21,432,885	-	19,957,286
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(141,504)	(1,858,794)	-	(167,768)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		65,969	1,858,794	-	167,768
NET CHANGE IN FUND BALANCE		(75,535)	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		4,090,627			
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		4,015,092	-	-	-

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

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		225,000
1750 School Vending	20,571	75,000		75,000
1800 Community Services Activities	156,904			
1900 Other Revenues From Local Sources	160,473	200,000		200,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	511,725	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	511,725	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	46,291	30,000		30,000
400 Purchased Property Services				
500 Other Purchased Services	28,491	20,000		20,000
600 Supplies	317,452	350,000		350,000
700 Property	36,379	16,000		16,000
800 Other Objects				
810 Dues and Fees	73,423	84,000		84,000
Total Other Objects (800)	73,423	84,000		84,000
TOTAL OTHER SERVICES (1000)	502,036	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 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
<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	502,036	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	511,725	500,000	-	500,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	511,725	500,000	-	500,000
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	46,291	30,000	-	30,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	28,491	20,000	-	20,000
600 Supplies	317,452	350,000	-	350,000
700 Property	36,379	16,000	-	16,000
800 Other Objects	73,423	84,000	-	84,000
TOTAL EXPENDITURES	502,036	500,000	-	500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,689	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	9,689	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	249,699			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	259,388	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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	803,041	-	843,599
1200	Local Governmental Units Other Than LEAs				
1310	Tuition from Pupils or Parents	1,105	1,200		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		5,000
1800	Community Services Activities				
1900	Other Revenues From Local Sources	17,914	24,782		11,000
1940	Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES		786,604	835,023	-	860,799
3000 REVENUES FROM STATE SOURCES					
3115	Preschool-Handicapped	200,500	210,509		251,790
3209	Adult Education	30,368	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	-	275,596
4000 REVENUES FROM FEDERAL SOURCES					
4522	Special Ed - Preschool	29,718	29,619		29,619
4580	Adult Education				
4900	Other Revenues From Federal Sources	11,300	19,341		
TOTAL REVENUES FROM FEDERAL SOURCES		41,018	48,960	-	29,619
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND		1,099,268	1,116,256	-	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		411,075
210 Retirement	61,091	68,836		71,304
220 Social Security	29,754	31,216		31,447
240 Insurance (Health/Dental/Life)	103,381	106,330		114,247
200 Other Benefits	3,388	3,740		3,740
Total Benefits (200)	197,614	210,122	-	220,738
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		45,249		69,836
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	584,025	676,458	-	701,649
3300 COMMUNITY SERVICES				
100 Salaries	345,701	307,101		294,160
210 Retirement	37,839	48,762		42,025
220 Social Security	25,124	23,770		22,740
240 Insurance (Health/Dental/Life)	37,317	42,280		47,389
200 Other Benefits	3,388	4,140		3,740
Total Benefits (200)	103,668	118,952	-	115,894
300 Purchased Professional and Technical Services	6,751	5,259		3,000
400 Purchased Property Services	389	150		200
500 Other Purchased Services	2,088	500		
600 Supplies	10,382	108,883		50,690
700 Property				
800 Other Objects	600	661		421
810 Dues and Fees				
Total Other Objects (800)	600	661	-	421
TOTAL COMMUNITY SERVICES (3300)	469,579	541,506	-	464,365
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,053,604	1,217,964	-	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	FINAL	ACTUAL	ORIGINAL
	FY 2010	BUDGET	FY 2011	BUDGET
		FY 2011		FY 2012

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE					
1000	Total Local	786,604	835,023	-	860,799
3000	Total State	271,646	232,273	-	275,596
4000	Total Federal	41,018	48,960	-	29,619
TOTAL REVENUES		1,099,268	1,116,256	-	1,166,014
EXPENDITURES BY OBJECT					
100	Salaries	732,112	728,188	-	705,235
200	Employee Benefits	301,282	329,074	-	336,632
300	Purchased Professional and Technical Services	6,751	5,259	-	3,000
400	Purchased Property Services	389	150	-	200
500	Other Purchased Services	2,088	500	-	-
600	Supplies	10,382	154,132	-	120,526
700	Property	-	-	-	-
800	Other Objects	600	661	-	421
TOTAL EXPENDITURES		1,053,604	1,217,964	-	1,166,014
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		45,664	(101,708)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	101,708	-	-
NET CHANGE IN FUND BALANCE		45,664	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		657,124			
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		702,788	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2010	BUDGET	FY 2011	BUDGET
		FY 2011	FY 2011	FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	1,698,350	1,843,760	0	1,399,640
1500	Earnings on Investments	24,830	35,000		20,000
1900	Other Revenues From Local Sources	24,944	9,500		
TOTAL REVENUES, LOCAL SOURCES		1,748,124	1,888,260	0	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	1,888,260	0	1,419,640

EXPENDITURES

.0002 TAX RATE PROGRAM					
2600 OPERATION AND MAINTENANCE OF FACILITIES					
100	Salaries	162,085	159,280		163,273
210	Retirement	25,480	27,422		28,913
220	Social Security	11,961	12,185		12,490
240	Insurance (Health/Dental/Life)	31,941	32,601		35,235
200	Other Benefits	5,196	1,020		1,020
Total Benefits		74,578	73,228	0	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	232,508	0	240,931

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment	270,862	305,666		
TOTAL INSTRUCTION (1000)	270,862	305,666	0	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		
TOTAL SUPPORTING SERVICES (2000)	677	2,501	0	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		41,090
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	20,967	205,404	0	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
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	0	41,090

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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		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		
720 Buildings	516,607	464,096		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		67,983		43,000
739 Other Equipment		368,241		370,709
Total Property (700)	667,041	988,535	0	957,619
800 Other Objects	14,375	13,000		13,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	14,375	13,000	0	13,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	784,026	1,104,535	0	1,063,619
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	1,313,195	1,860,614	0	1,345,640

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)	(75,000)		(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)	(27,646)	-	(74,000)

ANNUAL FINANCIAL REPORT

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

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE					
1000	Total Local	1,748,124	1,888,260	-	1,419,640
3000	Total State	50,000	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		1,798,124	1,888,260	-	1,419,640
EXPENDITURES BY OBJECT					
100	Salaries	162,085	159,280	-	163,273
200	Employee Benefits	74,578	73,228	-	77,658
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	102,610	103,000	-	93,000
600	Supplies	-	-	-	-
700	Property	959,547	1,512,106	-	998,709
800	Other Objects	14,375	13,000	-	13,000
TOTAL EXPENDITURES		1,313,195	1,860,614	-	1,345,640
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		484,929	27,646	-	74,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(25,126)	(27,646)	-	(74,000)
NET CHANGE IN FUND BALANCE		459,803	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		3,266,179			
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		3,725,982	-	-	-

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

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		1,000
1610 Sales to Students	277,394	293,800		288,000
1620 Sales to Adults	14,151	15,600		16,000
1690 Other Revenues From Local Sources	9,929			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	302,556	310,900	0	305,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	126,650	132,000		130,000
TOTAL REVENUES, STATE SOURCES	126,650	132,000	0	130,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	64,492	64,000		65,000
4572 Lunch Reimbursement (Free and Reduced Meals)	329,576	332,000		335,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	130,148	130,000		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		32,000
4970 Donated Commodities	83,508	85,000		85,000
TOTAL REVENUES, FEDERAL SOURCES	650,616	643,000	0	649,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	1,079,822	1,085,900	0	1,084,000

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	349,609	358,543		368,352
210 Retirement	51,003	55,940		61,449
220 Social Security	25,730	27,424		28,236
240 Insurance (Health/Dental/Life)	47,127	64,712		63,868
200 Other Benefits	11,074	12,961		8,677
Total Benefits (200)	134,934	161,037	0	162,230
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	1,628	3,250		3,250
600 Non-Food Supplies	43,167	110,348		51,660
630 Food	412,228	446,512		489,358
Total Supplies (600)	455,395	556,860	0	541,018
700 Property	14,622	2,550		3,000
780 Depreciation - Enterprise Funds				
Total Property (700)	14,622	2,550	0	3,000
800 Other Objects	3,000	2,160		3,150
810 Dues and Fees	628	1,500		3,000
Total Other Objects (800)	3,628	3,660	0	6,150
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	959,816	1,085,900	0	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	-	305,000
3000 Total State	126,650	132,000	-	130,000
4000 Total Federal	650,616	643,000	-	649,000
TOTAL REVENUES	1,079,822	1,085,900	-	1,084,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	349,609	358,543	-	368,352
200 Employee Benefits	134,934	161,037	-	162,230
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,628	3,250	-	3,250
600 Supplies	455,395	556,860	-	541,018
700 Property	14,622	2,550	-	3,000
800 Other Objects	3,628	3,660	-	6,150
TOTAL EXPENSES/EXPENDITURES	959,816	1,085,900	-	1,084,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	120,006	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(560)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	119,446	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	246,946			
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	366,392	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/14/2011

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	11,876,266	-	12,421,636
3000 Total State	9,811,358	9,532,533	-	9,527,226
4000 Total Federal	2,752,358	2,755,708	-	2,010,310
TOTAL REVENUES	23,757,543	24,164,507	-	23,959,172
EXPENDITURES BY OBJECT				
100 Salaries	11,984,468	12,145,465	-	12,114,519
200 Employee Benefits	6,001,416	6,008,367	-	5,996,905
300 Purchased Professional and Technical Services	326,807	630,066	-	121,197
400 Purchased Property Services	39,445	39,650	-	39,000
500 Other Purchased Services	255,087	278,007	-	250,850
600 Supplies	2,526,814	4,213,630	-	3,423,340
700 Property	1,740,784	2,333,757	-	1,833,314
800 Other Objects	651,793	448,421	-	273,815
TOTAL EXPENDITURES	23,526,614	26,097,363	-	24,052,940
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	230,929	(1,932,856)	-	(93,768)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(560)	1,932,856	-	93,768
NET CHANGE IN FUND BALANCE	230,369	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	8,839,273	-	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	9,069,642	-	-	-

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		.001591	2,971,574
Voted Leeway (53A-17a-133)	.001600	2,701,663	.001600	2,856,227		.001603	2,993,987
Board Leeway (53A-17a-134) (Class Size Reduction)	.000398	672,069	.000411	733,693		.000412	769,509
Board Leeway (53A-17a-151) (Reading Program)	.000062	104,695	.000063	111,729		.000063	117,668
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	506,587	.000302	538,268		.000303	565,925
Tort Liability (63-30-27)	.000022	37,150	.000022	39,636		.000022	41,090
10% of Basic (53A-17a-145) Operating		533,595		523,571		.000567	1,059,009
Redemptions - Basic Levy		28,464		44,000			40,000
Redemptions - Voted Leeway		23,289		48,000			40,000
Redemptions - Board Leeway		5,899		12,000			10,000
Redemptions - Special Transportation		4,452		8,500			7,000
Redemptions - Tort Liability		327		250			500
Redemptions - Board Levy							
Redemptions - Reading Levy		920		1,700			1,000
Redemptions - 10% of Basic		4,695		7,250			8,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		95,933		95,000			95,000
Vehicle Fees in Lieu of Tax Board Leeway		26,702		25,000			25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		101,712		90,000			90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		20,201		20,000			20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,481		1,400			1,400
Vehicle Fees in Lieu of Tax - Reading		4,175		3,500			3,500
Vehicle Fees in Lieu of Tax - 10% of Basic		21,274		16,500			30,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx	72,950	xxx	70,000		xxx	70,000
TOTAL GENERAL FUND NO. 10	.003815	7,408,262	.003893	7,915,011	0	.004561	8,960,162

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000430	726,154	.000433	773,041		.000434	810,599
Vehicle Fees in Lieu of Tax (59-2-405)		29,507		25,000			25,000
Tax Sales and Redemptions & Other	xxx	6,430	xxx	5,000		xxx	8,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000430	762,091	.000433	803,041	0	.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		.000699	1,305,550
10% of Basic (53A-17a-145) Capital	.000583	450,871	.000587	523,571		.000022	41,090
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		48,242		35,000			35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		17,905		14,500			
Tax Sales and Redemptions Cap Foundation	xxx	10,405	xxx	20,500		xxx	18,000
Tax Sales and Redemptions 10% of Basic		3,951		8,250			
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001274	1,698,350	.001283	1,843,760	0	.000721	1,399,640

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005519	9,868,703	.005609	10,561,812	0	.005716	11,203,401
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