

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2008		Balances at June 30, 2009
8100 ASSETS				
8110	Cash in Banks and On Hand	5,729,053		5,583,313
8120	Investments	-		-
8131	Receivables - Other Local	11,166		14,779
8132	Receivables - Property Taxes	5,752,096		6,643,006
8133	Receivables - State	65,028		121,577
8134	Receivables - Federal	287,507		182,206
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		11,844,850		12,544,881
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	473,627		269,120
9530	Accrued Liabilities	895,144		1,033,434
9540	Accrued Salaries and Withholdings	515,877		557,782
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	5,709,094		6,593,918
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		7,593,742		8,454,254
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	1,974,403		1,967,817
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	2,276,705		2,122,810
TOTAL FUND BALANCES		4,251,108		4,090,627
TOTAL LIABILITIES AND FUND BALANCES		11,844,850		12,544,881

* 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 FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	5,782,652	6,113,046	6,106,559	6,956,068
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	3,978	24,550	24,170	20,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	283,986	131,000	126,616	100,000
1700 Student Activities				
1900 Other Revenues From Local Sources	316,694	355,276	351,144	294,949
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,840	15,000	14,510	11,000
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	6,402,150	6,638,872	6,622,999	7,382,017

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	3,262,865	2,059,867	2,059,867	2,813,034
3015 Necessary Existent Small Schools	1,066,617	1,049,823	1,049,823	1,049,823
3020 Professional Staff	665,071	632,141	632,141	630,151
3025 Administrative Costs	120,672	123,696	123,696	154,620
Restricted Basic Programs				
3105 Special Education -- Add-On	903,180	918,407	918,407	899,120
3110 Special Education -- Self-Contained	64,499	81,992	81,992	72,342
3120 Extended Year Program -- Severely Disabled	5,202	5,349	5,349	5,243
3125 Special Education -- State Programs	50,248	43,350	43,350	40,000
3155 Applied Technology -- Add-On	409,596	405,288	405,288	407,582
3160 Applied Technology -- Set-Aside	49,369	17,162	17,162	
3230 Class Size Reduction (State Funds)	332,042	353,608	353,608	359,985
TOTAL BASIC SCHOOL PROGRAM GENERATED	6,929,361	5,690,683	5,690,683	6,431,900
Other Minimum School Programs				
3211 Gifted and Talented	11,389	11,458	11,458	9,158
3212 Advanced Placement	1,643	5,761	5,761	4,760
3213 Concurrent Enrollment	61,375	38,719	38,039	34,235
3215 At-Risk -- Regular Program	39,445	38,039	38,739	34,053
3218 At-Risk -- Homeless and Minority	3,066	2,571	2,571	2,500
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody				
3255 Quality Teaching Block Grant	399,589	407,848	407,848	
3260 Local Discretionary Block Grant	145,144	81,821	81,821	
3270 Interventions for Student Success Block Grant	105,407	103,695	103,695	80,253
3405 Social Security and Retirement	1,770,684	1,774,800	1,774,719	900,145
3415 Pupil Transportation	565,826	629,530	629,530	451,436
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	162,294	169,064	169,064	122,966
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	77,581	71,607	71,607	70,910
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	10,272,804	9,025,596	9,025,535	8,142,316
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *	10,272,804	9,025,596	9,025,535	8,142,316
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	471,609	163,180	163,180	86,325
3710 Driver Education (Behind-the-Wheel)	47,090	47,360	47,360	21,000
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	788,289	892,563	884,039	765,634
3900 Revenues From Other State Agencies	32,145	41,896	39,730	20,000
TOTAL REVENUES FROM STATE SOURCES	11,611,937	10,170,595	10,159,844	9,035,275

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	17,625	15,730	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)	533,614	530,864	530,864	558,712
4530 Applied Technology Education	39,518	69,018	39,938	31,721
4600 Other Restricted Federal Through State		942,756	942,756	1,185,147
4700 Federal Received Through Other Agencies	7,283	4,816	4,816	6,000
4800 No Child Left Behind (NCLB)	436,911	491,697	418,630	352,807
4810 Federal Forest Service (in Lieu of Tax)	13,654	167,114	167,114	150,000
TOTAL REVENUES FROM FEDERAL SOURCES	1,048,605	2,221,995	2,119,848	2,296,387
TOTAL REVENUES, 10 GENERAL FUND	19,062,692	19,031,462	18,902,691	18,713,679

ANNUAL FINANCIAL REPORT

09 Emery 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	6,436,113	6,835,304	6,754,512	6,306,287
132	Salaries - Substitute Teachers	78,232	96,526	80,563	95,000
161	Salaries - Teacher Aides and Paraprofessionals	634,850	684,386	684,277	675,776
100	Salaries - All Other	111,742	127,677	149,843	138,778
	Total Salaries (100)	7,260,937	7,743,893	7,669,195	7,215,841
210	Retirement	1,471,659	1,689,428	1,685,358	1,205,976
220	Social Security	540,647	590,582	577,102	551,880
240	Insurance (Health/Dental/Life)	1,554,236	1,428,174	1,417,575	1,508,134
200	Other Benefits	64,917	176,459	172,203	171,530
	Total Benefits (200)	3,631,459	3,884,643	3,852,238	3,437,520
300	Purchased Professional and Technical Services	233,760	757,321	318,110	251,539
400	Purchased Property Services				
500	Other Purchased Services	30,340	26,713	26,265	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)	30,340	26,713	26,265	10,500
600	Supplies	159,299	1,115,151	219,261	933,005
641	Textbooks				
	Total Supplies (600)	159,299	1,115,151	219,261	933,005
700	Property (Instructional Equipment)	617,740	822,838	343,227	466,785
800	Other Objects	214,555	216,299	138,830	133,483
810	Dues and Fees	3,100	20,720	10,787	6,928
	Total Other Objects (800)	217,655	237,019	149,617	140,411
	TOTAL INSTRUCTION (1000)	12,151,190	14,587,578	12,577,913	12,455,601
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	130,001	138,267	131,567	133,597
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel	82,040	81,969	81,969	81,969
152	Salaries - Secretarial and Clerical	23,864	24,914	24,914	24,914
100	Salaries - All Other	4,389	8,182	8,182	7,550
	Total Salaries (100)	240,294	253,332	246,632	248,030
210	Retirement	37,649	39,653	38,770	39,012
220	Social Security	17,384	19,363	18,454	18,456
240	Insurance (Health/Dental/Life)	63,005	62,776	60,038	62,410
200	Other Benefits	15,720	16,126	16,041	10,008
	Total Benefits (200)	133,758	137,918	133,303	129,886
300	Purchased Professional and Technical Services	40,000	41,050	41,033	40,000
400	Purchased Property Services				
500	Other Purchased Services	1,161	500	1,219	500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	1,161	500	1,219	500
600	Supplies	31,316	1,959	3,095	3,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
	TOTAL STUDENTS (2100)	446,529	434,759	425,282	421,416

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09 Emery 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF				
115 Salaries - Supervisors & Directors	188,778	200,470	202,970	201,918
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	49,299	51,900	47,405	52,790
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.				
100 Salaries - All Other	1,064	9,665	9,665	9,290
Total Salaries (100)	239,141	262,035	260,040	263,998
210 Retirement	42,543	41,002	40,879	41,500
220 Social Security	18,036	20,059	19,783	20,196
240 Insurance (Health/Dental/Life)	29,557	38,869	36,826	44,376
200 Other Benefits	1,220	1,020	960	1,020
Total Benefits (200)	91,356	100,950	98,448	107,092
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	2,886	600	546	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)	2,886	600	546	1,500
600 Supplies	1,234	600	597	
644 Library Books				
650 Periodicals				
660 Audio Visual Materials				
Total Supplies (600)	1,234	600	597	-
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)	334,617	364,185	359,631	372,590
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	105,430	103,520	104,300	103,520
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	14,898	16,130	16,130	16,725
100 Salaries - All Other	266	6,365	5,585	6,240
Total Salaries (100)	120,594	126,015	126,015	126,485
210 Retirement	18,957	19,818	19,810	19,883
220 Social Security	8,666	9,641	9,315	9,676
240 Insurance (Health/Dental/Life)	76,288	79,066	78,358	99,715
200 Other Benefits	7,730	7,800	7,759	7,800
Total Benefits (200)	111,641	116,325	115,242	137,074
300 Purchased Professional and Technical Services	1,232			
400 Purchased Property Services				
500 Other Purchased Services	29,629	28,560	26,739	29,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	29,629	28,560	26,739	29,000
600 Supplies	2,819	3,700	3,772	3,000
700 Property				
800 Other Objects	26,297	119,444	119,444	
810 Dues and Fees	19,270	20,000	19,516	20,000
Total Other Objects (800)	45,567	139,444	138,960	20,000
TOTAL DISTRICT ADMINISTRATION (2300)	311,482	414,044	410,728	315,559

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09 Emery 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION				
121 Salaries - Principals and Assistants	727,554	731,238	728,601	693,490
152 Salaries - Secretarial and Clerical	320,646	341,767	341,356	345,607
100 Salaries - All Other	9,027	42,239	42,216	40,812
Total Salaries (100)	1,057,227	1,115,244	1,112,173	1,079,909
210 Retirement	167,636	174,220	174,482	170,189
220 Social Security	79,403	85,314	84,230	83,381
240 Insurance (Health/Dental/Life)	194,658	194,259	195,157	221,124
200 Other Benefits	10,285	7,140	6,720	7,140
Total Benefits (200)	451,982	460,933	460,589	481,834
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	15,563	14,350	6,947	16,500
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	15,563	14,350	6,947	16,500
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	3,117	3,000	1,101	3,000
Total Other Objects (800)	3,117	3,000	1,101	3,000
TOTAL SCHOOL ADMINISTRATION (2400)	1,527,889	1,593,527	1,580,810	1,581,243
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	177,291	188,951	188,759	191,942
210 Retirement	27,870	29,711	29,673	27,875
220 Social Security	13,451	14,454	14,019	14,680
240 Insurance (Health/Dental/Life)	22,972	18,697	19,456	19,105
200 Other Benefits	12,003	12,108	11,124	6,564
Total Benefits (200)	76,296	74,970	74,272	68,224
300 Purchased Professional and Technical Services	29,439	25,000	17,000	17,500
400 Purchased Property Services				
500 Other Purchased Services	2,621	3,000	2,320	2,750
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	2,621	3,000	2,320	2,750
600 Supplies		4,000	1,973	9,000
700 Property				
800 Other Objects				
810 Dues and Fees	8,730	15,100	15,084	10,000
Total Other Objects (800)	8,730	15,100	15,084	10,000
TOTAL CENTRAL (2500)	294,377	311,021	299,408	299,416
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	901,757	947,854	946,791	848,871
100 Salaries - All Other	23,062	72,871	72,668	66,789
Total Salaries (100)	924,819	1,020,725	1,019,459	915,660
210 Retirement	145,381	156,774	160,259	139,817
220 Social Security	69,162	76,907	76,960	70,048
240 Insurance (Health/Dental/Life)	207,334	196,026	191,958	194,172
200 Other Benefits	12,393	6,800	6,400	6,460
Total Benefits (200)	434,270	436,507	435,577	410,497
300 Purchased Professional and Technical Services				
400 Purchased Property Services	46,962	47,400	33,907	38,400
500 Other Purchased Services	54,294	57,500	53,197	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)	54,294	57,500	53,197	58,250
600 Supplies	823,707	956,729	835,550	940,700
700 Property	35,046	25,000	9,072	
800 Other Objects	429			
810 Dues and Fees		20,000	19,249	
Total Other Objects (800)	429	20,000	19,249	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,319,527	2,563,861	2,406,011	2,363,507

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09 Emery 10 GENERAL FUND		ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	36,592	37,217	37,217	37,217
171	Salaries - Supervisors	55,871	57,951	57,951	59,977
172	Salaries - Bus Drivers	264,141	264,076	270,878	268,088
173	Salaries - Mechanics and Other Garage Employees	53,781	54,276	54,276	54,276
174	Salaries - Other (Trainers, etc.)	7,386	23,687	22,294	22,382
	Total Salaries (100)	417,771	437,207	442,616	441,940
210	Retirement	48,863	62,943	50,933	63,416
220	Social Security	29,895	33,584	31,865	33,808
240	Insurance (Health / Accident / Life)	88,036	76,276	84,561	88,279
200	Other Benefits	22,053	17,170	17,714	11,623
	Total Benefits (200)	188,847	189,973	185,073	197,126
400	Purchased Property Services	717	850	1,047	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	7,324	6,500	5,787	6,500
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance				
530	Communications (Telephone and Other)	1,425	1,500	1,497	1,500
580	Travel / Per Diem	5,249	4,250	7,298	5,250
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	13,998	12,250	14,582	13,250
624	Motor Fuel	118,895	149,050	104,696	130,000
625	Natural Gas	6,255	7,500	5,549	7,000
626	Electricity	5,853	6,000	5,814	6,500
600	Other Supplies	17,235	22,000	35,130	23,500
	Total Supplies (600)	148,238	184,550	151,189	167,000
730	Equipment	3,400	5,000	6,446	5,000
732	School Buses	194,730	190,000	201,388	205,000
	Total Property (700)	198,130	195,000	207,834	210,000
890	Miscellaneous Expenditures	1,670	1,500	2,510	
891	Training	681	1,000	811	1,000
	Total Other Objects (800)	2,351	2,500	3,321	1,000
TOTAL STUDENT TRANSPORTATION (2700)		970,052	1,022,330	1,005,662	1,031,416

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09 Emery 10 GENERAL FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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				18,030
810 Dues and Fees				
Total Other Objects (800)	-	-	-	18,030
TOTAL OTHER SUPPORT (2900)	-	-	-	18,030
TOTAL SUPPORT SERVICES (2000)	6,204,473	6,703,727	6,487,532	6,403,177
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	18,355,663	21,291,305	19,065,445	18,858,778

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(17,361)	(21,613)	(11,500)	
5300 Proceeds From Sale of Capital Assets	6,700	13,773	13,773	10,000
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		2,267,683		135,099
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(10,661)	2,259,843	2,273	145,099

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	6,402,150	6,638,872	6,622,999	7,382,017
3000 Total State	11,611,937	10,170,595	10,159,844	9,035,275
4000 Total Federal	1,048,605	2,221,995	2,119,848	2,296,387
TOTAL REVENUES	19,062,692	19,031,462	18,902,691	18,713,679
EXPENDITURES BY OBJECT				
100 Salaries	10,438,074	11,147,402	11,064,889	10,483,805
200 Employee Benefits	5,119,609	5,402,219	5,354,742	4,969,253
300 Purchased Professional and Technical Services	304,431	823,371	376,143	309,039
400 Purchased Property Services	47,679	48,250	34,954	39,500
500 Other Purchased Services	150,492	143,473	131,815	132,250
600 Supplies	1,166,613	2,266,689	1,215,437	2,055,705
700 Property	850,916	1,042,838	560,133	676,785
800 Other Objects	277,849	417,063	327,332	192,441
TOTAL EXPENDITURES	18,355,663	21,291,305	19,065,445	18,858,778
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	707,029	(2,259,843)	(162,754)	(145,099)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(10,661)	2,259,843	2,273	145,099
NET CHANGE IN FUND BALANCE	696,368	-	(160,481)	-
FUND BALANCE - BEGINNING (From Prior Year)	3,554,740		4,251,108	
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	4,251,108	-	4,090,627	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Use of Fund Balance of various state/federal programs to reflect individual programs' carry over funds including unrestricted use of fund balance.				

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND				
BALANCE SHEET		Balances at June 30, 2008		Balances at June 30, 2009
8100 ASSETS				
8110	Cash in Banks and On Hand	275,133		249,699
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		275,133		249,699
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				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	275,133		249,699
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		275,133		249,699
TOTAL LIABILITIES AND FUND BALANCES		275,133		249,699

ANNUAL FINANCIAL REPORT

11/20/2009

09 Emery 21 STUDENT ACTIVITY FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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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		5,000		
1500 Earnings on Investments		6,000		
1740 Student Fees	166,804	246,000	165,171	225,000
1750 School Vending	134,915	100,000	80,362	75,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	276,516	175,000	260,230	200,000
1940 Textbooks (Sales and Rentals)		20,000		
TOTAL REVENUES FROM, LOCAL SOURCES	578,235	552,000	505,763	500,000
3000 REVENUES FROM STATE SOURCES				
3851 Teacher Supply				
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	578,235	552,000	505,763	500,000

ANNUAL FINANCIAL REPORT

11/20/2009

09 Emery 21 STUDENT ACTIVITY FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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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	40,205	45,000	46,332	30,000
400 Purchased Property Services				
500 Other Purchased Services	57,549	40,000	38,330	20,000
600 Supplies	351,021	350,000	276,068	350,000
700 Property	16,587	25,000	71,037	16,000
800 Other Objects				
810 Dues and Fees	104,628	92,000	99,430	84,000
Total Other Objects (800)	104,628	92,000	99,430	84,000
TOTAL OTHER SERVICES (1000)	569,990	552,000	531,197	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	569,990	552,000	531,197	500,000

ANNUAL FINANCIAL REPORT

11/20/2009

09 Emery				
21 STUDENT ACTIVITY FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009	FY 2009	FY 2010

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	578,235	552,000	505,763	500,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	578,235	552,000	505,763	500,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	40,205	45,000	46,332	30,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	57,549	40,000	38,330	20,000
600 Supplies	351,021	350,000	276,068	350,000
700 Property	16,587	25,000	71,037	16,000
800 Other Objects	104,628	92,000	99,430	84,000
TOTAL EXPENDITURES	569,990	552,000	531,197	500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,245	-	(25,434)	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	8,245	-	(25,434)	-
FUND BALANCE - BEGINNING (From Prior Year)	266,888		275,133	
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	275,133	-	249,699	-

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, 2008		Balances at June 30, 2009
8100 ASSETS				
8110	Cash in Banks and On Hand	677,503		714,147
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	723,133		747,502
8133	Receivables - State	-		-
8134	Receivables - Federal	7,694		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		1,408,330		1,461,649
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	4,530		3,520
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	53,467		57,785
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	719,747		743,220
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		777,744		804,525
9800 FUND BALANCES				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	108,754		85,036
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	521,832		572,088
TOTAL FUND BALANCES		630,586		657,124
TOTAL LIABILITIES AND FUND BALANCES		1,408,330		1,461,649

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	716,753	762,050	757,283	773,220
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	688	400	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	30,427	15,500	14,933	12,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	10,682	13,505	13,059	11,500
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	758,550	791,455	785,795	797,120
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	206,227	210,217	210,217	200,500
3209 Adult High School	24,797	30,722	30,722	30,368
3210 Adult Basic Skills	4,428	12,935	12,935	
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	235,452	253,874	253,874	230,868
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	29,850	29,892	29,892	30,641
4580 Adult Education	2,000			
4900 Other Revenues From Federal Sources				30,641
TOTAL REVENUES FROM FEDERAL SOURCES	31,850	29,892	29,892	61,282
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,025,852	1,075,221	1,069,561	1,089,270

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	365,067	388,597	381,140	403,302
210 Retirement	56,660	58,520	59,113	60,229
220 Social Security	27,459	29,278	28,916	30,853
240 Insurance (Health/Dental/Life)	98,185	99,912	96,634	109,284
200 Other Benefits	3,660	4,080	3,840	7,676
Total Benefits (200)	185,964	191,790	188,503	208,042
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		43,109		34,003
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	551,031	623,496	569,643	645,347
3300 COMMUNITY SERVICES				
100 Salaries	309,117	326,177	328,915	303,132
210 Retirement	36,064	38,371	36,063	41,767
220 Social Security	22,636	25,000	24,251	28,057
240 Insurance (Health/Dental/Life)	35,258	37,332	34,744	40,372
200 Other Benefits	3,355	4,080	3,520	3,740
Total Benefits (200)	97,313	104,783	98,578	113,936
300 Purchased Professional and Technical Services	597			30,641
400 Purchased Property Services	357	550	358	
500 Other Purchased Services	2,071	1,500	968	
600 Supplies	14,160	138,505	55,596	7,109
700 Property	507			
800 Other Objects	438	464	465	605
810 Dues and Fees				
Total Other Objects (800)	438	464	465	605
TOTAL COMMUNITY SERVICES (3300)	424,560	571,979	484,880	455,423
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	975,591	1,195,475	1,054,523	1,100,770

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	17,361	11,500	11,500	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)		108,754		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,361	120,254	11,500	11,500

ANNUAL FINANCIAL REPORT

09 Emery 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	758,550	791,455	785,795	797,120
3000 Total State	235,452	253,874	253,874	230,868
4000 Total Federal	31,850	29,892	29,892	61,282
TOTAL REVENUES	1,025,852	1,075,221	1,069,561	1,089,270
EXPENDITURES BY OBJECT				
100 Salaries	674,184	714,774	710,055	706,434
200 Employee Benefits	283,277	296,573	287,081	321,978
300 Purchased Professional and Technical Services	597	-	-	30,641
400 Purchased Property Services	357	550	358	-
500 Other Purchased Services	2,071	1,500	968	-
600 Supplies	14,160	181,614	55,596	41,112
700 Property	507	-	-	-
800 Other Objects	438	464	465	605
TOTAL EXPENDITURES	975,591	1,195,475	1,054,523	1,100,770
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50,261	(120,254)	15,038	(11,500)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,361	120,254	11,500	11,500
NET CHANGE IN FUND BALANCE	67,622	-	26,538	-
FUND BALANCE - BEGINNING (From Prior Year)	562,964		630,586	
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	630,586	-	657,124	-

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

ANNUAL FINANCIAL REPORT

09 Emery				
31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2008		Balances at June 30, 2009
8100 ASSETS				
8110	Cash in Banks and On Hand	340,219		325,870
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	477,861		2,828
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
TOTAL ASSETS		818,080		328,698
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	475,336		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		475,336		-
9800 FUND BALANCES				
9843	Reserved for Debt Service	-		-
9854	Designated for Other	342,744		328,698
9845	Reserved for Prepaid Expenditures	-		-
9849	Reserved for Construction Retention	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL FUND BALANCES		342,744		328,698
TOTAL LIABILITIES AND FUND BALANCES		818,080		328,698

ANNUAL FINANCIAL REPORT

09 Emery				
31 DEBT SERVICE FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1100	Property Taxes	535,178	504,000	500,869	-
1500	Earnings on Investments	23,470	10,500	10,442	4,000
1900	Other Revenues From Local Sources	64			
TOTAL REVENUES FROM LOCAL SOURCES		558,712	514,500	511,311	4,000
3000 REVENUES FROM STATE SOURCES					
3650	Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES		-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND		558,712	514,500	511,311	4,000

EXPENDITURES

5000 DEBT SERVICE					
830	Interest	43,499	27,858	27,858	10,500
840	Redemption of Principal	481,000	497,000	497,000	279,000
845	Debt Issuance Costs on Refundings				
890	Miscellaneous Expenditures	250	6,190	499	500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND		524,749	531,048	525,357	290,000

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)		16,548		286,000
6000 OTHER ITEMS					
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	16,548	-	286,000

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	558,712	514,500	511,311	4,000
3000	Total State	-	-	-	-
TOTAL REVENUES		558,712	514,500	511,311	4,000
EXPENDITURES BY OBJECT					
800	Other Objects	524,749	531,048	525,357	290,000
TOTAL EXPENDITURES		524,749	531,048	525,357	290,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		33,963	(16,548)	(14,046)	(286,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	16,548	-	286,000
NET CHANGE IN FUND BALANCE		33,963	-	(14,046)	-
FUND BALANCE - BEGINNING (From Prior Year)		308,781		342,744	
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		342,744	-	328,698	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				
Use of Fund Balance from Debt Service Fund.				

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2008		Balances at June 30, 2009
8100 ASSETS				
8110	Cash in Banks and On Hand	2,788,111		3,378,893
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	2,143,309		2,214,691
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	30,362		30,283
TOTAL ASSETS		4,961,782		5,623,867
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	77,706		155,683
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	2,132,271		2,202,005
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
TOTAL LIABILITIES		2,209,977		2,357,688
9800 FUND BALANCES				
9844	Reserved for Commitments	174,564		427,375
9854	Unreserved, Designated for Other			
9855	Unreserved, Designated for Building Reserve			
9859	Unreserved, Undesignated Fund Balance	2,577,241		2,838,804
TOTAL FUND BALANCES		2,751,805		3,266,179
TOTAL LIABILITIES AND FUND BALANCES		4,961,782		5,623,867

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09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,125,453	2,260,800	2,243,499	2,280,005
1500 Earnings on Investments	126,848	62,000	61,432	50,000
1900 Other Revenues From Local Sources	6,813	9,500	9,302	
TOTAL REVENUES, LOCAL SOURCES	2,259,114	2,332,300	2,314,233	2,330,005
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation		100,000	100,000	100,000
TOTAL REVENUES, STATE SOURCES	0	100,000	100,000	100,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,259,114	2,432,300	2,414,233	2,430,005

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
EXPENDITURES				
<u>.0002 TAX RATE PROGRAM</u>				
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES</u>				
100 Salaries	145,988	173,269	172,645	176,491
210 Retirement	26,661	27,088	27,139	27,744
220 Social Security	10,613	13,255	13,002	13,502
240 Insurance (Health/Dental/Life)	23,328	34,808	31,830	48,093
200 Other Benefits	13,564	9,562	8,080	8,138
Total Benefits	74,166	84,713	80,051	97,477
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property	49,400			
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	269,554	257,982	252,696	273,968
<u>10% OF BASIC PROGRAM</u>				
<u>1000 INSTRUCTION (10% of Basic)</u>				
600 Supplies	248,891	253,319	210,772	155,665
641 Textbooks	156,807	139,081	129,657	145,204
Total Supplies (600)	405,698	392,400	340,429	300,869
730 Equipment	376,947	311,942	240,586	288,108
TOTAL INSTRUCTION (1000)	782,645	704,342	581,015	588,977
<u>2000 SUPPORTING SERVICES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
<u>2100 SUPPORTING SERVICES (10% of Basic)</u>				
600 Supplies	240	550	150	738
730 Equipment	1,782	2,300	853	2,461
TOTAL SUPPORTING SERVICES (2000)	2,022	2,850	1,003	3,199
<u>2200 SUPPORTING SERVICES (10% of Basic)</u>				
600 Supplies	28,836	35,324	28,107	30,353
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	28,836	35,324	28,107	30,353
<u>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</u>				
600 Supplies	15,331	25,000	16,818	25,000
730 Equipment		5,000	215	10,000
TOTAL EXPENDITURES CENTRAL (2500)	15,331	30,000	17,033	35,000
<u>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</u>				
600 Supplies	136,542	149,010	144,049	158,863
730 Equipment	7,450	22,062	21,612	22,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	143,992	171,072	165,661	180,863
<u>2700 STUDENT TRANSPORTATION</u>				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
<u>2900 OTHER SUPPORT SERVICES (10% of Basic)</u>				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

09 Emery 32 CAPITAL PROJECTS FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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	972,826	943,588	792,819	838,392
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	97,201	98,000	97,751	85,500
600 Supplies - New Buildings	396,362			
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	396,362	0	0	0
710 Land and Improvements	282,228	141,500	129,130	100,000
720 Buildings	31,224	858,916	587,691	460,000
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	16,745	15,000	15,611	25,000
734 Technology Equipment	26,840	25,000	8,868	25,000
735 Non-Bus Vehicles	34,453			
739 Other Equipment	1,874	220,016		609,145
Total Property (700)	393,364	1,260,432	741,300	1,219,145
800 Other Objects	5,591	16,500	15,293	13,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	5,591	16,500	15,293	13,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	892,518	1,374,932	854,344	1,317,645
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	2,134,898	2,576,502	1,899,859	2,430,005

ANNUAL FINANCIAL REPORT

09 Emery				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009		FY 2010

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				
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	1,812			
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)		144,202		
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,812	144,202	-	-

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,259,114	2,332,300	2,314,233	2,330,005
3000 Total State	-	100,000	100,000	100,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,259,114	2,432,300	2,414,233	2,430,005
EXPENDITURES BY OBJECT				
100 Salaries	145,988	173,269	172,645	176,491
200 Employee Benefits	74,166	84,713	80,051	97,477
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	97,201	98,000	97,751	85,500
600 Supplies	983,009	602,284	529,553	515,823
700 Property	828,943	1,601,736	1,004,566	1,541,714
800 Other Objects	5,591	16,500	15,293	13,000
TOTAL EXPENDITURES	2,134,898	2,576,502	1,899,859	2,430,005
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	124,216	(144,202)	514,374	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,812	144,202	-	-
NET CHANGE IN FUND BALANCE	126,028	-	514,374	-
FUND BALANCE - BEGINNING (From Prior Year)	2,625,777		2,751,805	
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,751,805	-	3,266,179	-

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

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2008		Balances at June 30, 2009
8100 ASSETS				
8110	Cash in Banks and On Hand	147,750		181,204
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	27,581		48,242
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8140	Inventories	66,827		55,178
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
TOTAL ASSETS		242,158		284,624
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	7,692		793
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	34,031		36,884
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		41,723		37,677
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:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories	66,827		55,178
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	133,608		191,769
TOTAL NET ASSETS / FUND BALANCES		200,435		246,947
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		242,158		284,624

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	1,973	2,100	2,130	1,500
1610 Sales to Students	265,926	289,312	289,243	290,500
1620 Sales to Adults	18,545	9,600	9,008	15,600
1690 Other Revenues From Local Sources	2,293	2,000		
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	288,737	303,012	300,381	307,600
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	112,027	132,027	119,231	92,000
TOTAL REVENUES, STATE SOURCES	112,027	132,027	119,231	92,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	56,584	63,040	59,964	54,000
4572 Lunch Reimbursement (Free and Reduced Meals)	267,762	290,005	282,023	267,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	107,316	121,483	106,076	99,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue		54,333	50,242	21,333
4970 Donated Commodities	56,238	50,000	61,507	50,000
TOTAL REVENUES, FEDERAL SOURCES	487,900	578,861	559,812	491,333
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	888,664	1,013,900	979,424	890,933

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	303,350	328,077	327,760	334,860
210 Retirement	41,768	47,929	47,941	49,319
220 Social Security	21,794	24,677	24,492	25,615
240 Insurance (Health/Dental/Life)	72,801	52,059	45,317	51,288
200 Other Benefits	7,303	11,487	11,541	11,941
Total Benefits (200)	143,666	136,152	129,291	138,163
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	3,814	4,500	3,717	3,250
600 Non-Food Supplies	28,815	74,477	46,268	44,160
630 Food	366,403	435,142	394,775	368,340
Total Supplies (600)	395,218	509,619	441,043	412,500
700 Property		33,000	28,680	
780 Depreciation - Enterprise Funds				
Total Property (700)	0	33,000	28,680	0
800 Other Objects	1,944	2,052	2,021	2,160
810 Dues and Fees		500	401	
Total Other Objects (800)	1,944	2,552	2,422	2,160
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	847,992	1,013,900	932,913	890,933

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

ANNUAL FINANCIAL REPORT

09 Emery 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	288,737	303,012	300,381	307,600
3000 Total State	112,027	132,027	119,231	92,000
4000 Total Federal	487,900	578,861	559,812	491,333
TOTAL REVENUES	888,664	1,013,900	979,424	890,933
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	303,350	328,077	327,760	334,860
200 Employee Benefits	143,666	136,152	129,291	138,163
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	3,814	4,500	3,717	3,250
600 Supplies	395,218	509,619	441,043	412,500
700 Property	-	33,000	28,680	-
800 Other Objects	1,944	2,552	2,422	2,160
TOTAL EXPENSES/EXPENDITURES	847,992	1,013,900	932,913	890,933
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	40,672	-	46,511	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	40,672	-	46,511	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	159,763		200,435	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	200,435	-	246,946	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

11/20/2009

09 Emery SUMMARY - ALL FUNDS	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET FY 2010
REVENUES BY SOURCE				
1000 Total Local	10,845,498	11,132,139	11,040,482	11,320,742
3000 Total State	11,959,416	10,656,496	10,632,949	9,458,143
4000 Total Federal	1,568,355	2,830,748	2,709,552	2,849,002
TOTAL REVENUES	24,373,269	24,619,383	24,382,983	23,627,887
EXPENDITURES BY OBJECT				
100 Salaries	11,561,596	12,363,522	12,275,349	11,701,590
200 Employee Benefits	5,620,718	5,919,657	5,851,165	5,526,871
300 Purchased Professional and Technical Services	345,233	868,371	422,475	369,680
400 Purchased Property Services	48,036	48,800	35,312	39,500
500 Other Purchased Services	311,127	287,473	272,581	241,000
600 Supplies	2,910,021	3,910,206	2,517,697	3,375,140
700 Property	1,696,953	2,702,574	1,664,416	2,234,499
800 Other Objects	915,199	1,059,627	970,299	582,206
TOTAL EXPENDITURES	23,408,883	27,160,230	24,009,294	24,070,486
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	964,386	(2,540,847)	373,689	(442,599)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	8,512	2,540,847	13,773	442,599
NET CHANGE IN FUND BALANCE	972,898	-	387,462	-
FUND BALANCE - BEGINNING (From Prior Year)	7,478,913	-	8,451,811	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	8,451,811	-	8,839,273	-

ANNUAL FINANCIAL REPORT

09 Emery

Detail Schedule of Property Tax	2007-2008		2008-2009			2009-2010	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001311	2,080,886	.001250	2,130,000	2,127,238	.001433	2,476,824
Voted Leeway (53A-17a-133)	.001311	2,060,930	.001291	2,185,000	2,179,544	.001600	2,765,470
Board Leeway (53A-17a-134) (Class Size Reduction)	.000403	633,528	.000393	664,000	663,487	.000398	687,911
Board Leeway (53A-17a-151) (Reading Program)	.000063	99,038	.000062	104,507	104,672	.000062	107,162
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	471,608	.000300	508,000	506,477	.000300	518,526
Tort Liability (63-30-27)	.000022	34,585	.000022	37,083	37,142	.000022	38,025
Redemptions - Basic Levy		23,711		22,000	22,864		22,000
Redemptions - Voted Leeway		16,513		16,000	17,398		15,000
Redemptions - Board Leeway		5,081		5,000	5,300		5,000
Redemptions - Special Transportation		3,774		3,500	4,038		3,500
Redemptions - Tort Liability		277		250	296		250
Redemptions - Reading Levy		794		700	836		700
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		98,497		95,000	90,971		95,000
Vehicle Fees in Lieu of Tax Board Leeway		28,592		26,000	28,287		25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		92,694		90,000	92,680		90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		21,117		20,000	21,449		20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,549		1,400	1,573		1,400
Vehicle Fees in Lieu of Tax - Reading		4,453		4,000	4,452		4,000
Judgement Recovery (59-2-1328)	.000017	27,748	.000069	120,606	120,623		300
Tax Refunds	xxx	77,277	xxx	80,000	77,232	xxx	80,000
TOTAL GENERAL FUND NO. 10	.003427	5,782,652	.003387	6,113,046	6,106,559	.003815	6,956,068

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000433	680,689	.000427	726,550	720,887	.000430	743,220
Vehicle Fees in Lieu of Tax (59-2-405)		30,610		30,000	30,642		25,000
Tax Sales and Redemptions & Other	xxx	5,454	xxx	5,500	5,754	xxx	5,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000433	716,753	.000427	762,050	757,283	.000430	773,220

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.000323	507,768	.000282	480,000	476,097		
Vehicle Fees in Lieu of Tax (59-2-405)		23,316		20,000	20,933		
Tax Sales and Redemptions & Other	xxx	4,094	xxx	4,000	3,839	xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000323	535,178	.000282	504,000	500,869	.000000	0

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000696	1,094,132	.000686	1,170,000	1,158,147	.000691	1,194,337
10% of Basic (53A-17a-145)	.000588	924,353	.000579	987,000	977,503	.000583	1,007,668
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		49,217		48,000	49,236		35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		41,577		40,000	41,566		29,000
Tax Sales and Redemptions Cap Foundation	xxx	8,767	xxx	8,500	9,244	xxx	7,500
Tax Sales and Redemptions 10% of Basic		7,407		7,300	7,803		6,500
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001284	2,125,453	.001265	2,260,800	2,243,499	.001274	2,280,005

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005467	9,160,036	.005361	9,639,896	9,608,210	.005519	10,009,293
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ANNUAL FINANCIAL REPORT

**SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY
 For the Year Ended June 30, 2009**

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

	Beginning Balance	Additions	Reductions	Ending Balance
General obligation bonds:				
Face amount of bonds	776,000		(497,000)	279,000
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-	-	-	-
Deferred amounts on refundings	-			-
Net bonds payable	776,000	-	(497,000)	279,000
Non-general obligation debt:				
Obligations under capital leases	-	-		-
School building revolving account balance	-	-	-	-
Other debt:	-			-
	-			-
	-			-
Total non-general obligation debt	-	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:	Date of Formal Action (Must be prior to April 1)	_____	Tax Rate Approved	_____

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

EOF