



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending June 30, 2009

BUDGET 53A-19-101

6/16/2009

Date of Hearing

6/16/2009

Date of Adoption

ACTUAL 53A-3-404

Last Date Budget Amended by Board

09 Emery

Entity

Jared Black

Prepared by

7/13/2009

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.

7/13/2009

Signature of Business Administrator:

Date

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

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

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

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

ANNUAL FINANCIAL REPORT

09 Emery				
10 GENERAL FUND	ACTUAL FY 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	-	6,956,068
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		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		100,000
1700 Student Activities				
1900 Other Revenues From Local Sources	316,694	338,576		294,949
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,840	15,000		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	6,622,172	-	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		2,813,034
3015 Necessary Existent Small Schools	1,066,617	1,049,823		1,049,823
3020 Professional Staff	665,071	632,141		630,151
3025 Administrative Costs	120,672	123,696		154,620
Restricted Basic Programs				
3105 Special Education -- Add-On	903,180	918,407		899,120
3110 Special Education -- Self-Contained	64,499	81,992		72,342
3120 Extended Year Program -- Severely Disabled	5,202	5,349		5,243
3125 Special Education -- State Programs	50,248	43,350		40,000
3155 Applied Technology -- Add-On	409,596	405,288		407,582
3160 Applied Technology -- Set-Aside	49,369	17,162		
3230 Class Size Reduction (State Funds)	332,042	353,608		359,985
TOTAL BASIC SCHOOL PROGRAM GENERATED	6,929,361	5,690,683	-	6,431,900
Other Minimum School Programs				
3211 Gifted and Talented	11,389	11,458		9,158
3212 Advanced Placement	1,643	5,761		4,760
3213 Concurrent Enrollment	61,375	38,719		34,235
3215 At-Risk -- Regular Program	39,445	38,039		34,053
3218 At-Risk -- Homeless and Minority	3,066	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		
3260 Local Discretionary Block Grant	145,144	81,821		
3270 Interventions for Student Success Block Grant	105,407	103,695		80,253
3405 Social Security and Retirement	1,770,684	1,774,800		900,145
3415 Pupil Transportation	565,826	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		122,966
3521 Electronic High School				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	77,581	71,607		70,910
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	10,272,804	9,025,596	-	8,142,316
Less Basic Local Levy				
TOTAL STATE SUPPORT AMOUNT *	10,272,804	9,025,596	-	8,142,316
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	471,609	151,180		86,325
3710 Driver Education (Behind-the-Wheel)	47,090	47,360		21,000
3866 Charter School Startup (New in FY06)				
3800 Supplementals / Other Bills	788,289	892,563		765,634
3900 Revenues From Other State Agencies	32,145	41,896		20,000
TOTAL REVENUES FROM STATE SOURCES	11,611,937	10,158,595	-	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		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		558,712
4530 Applied Technology Education	39,518	69,018		31,721
4600 Other Restricted Federal Through State		942,756		1,185,147
4700 Federal Received Through Other Agencies	7,283	4,816		6,000
4800 No Child Left Behind (NCLB)	436,911	491,697		352,807
4810 Federal Forest Service (in Lieu of Tax)	13,654	167,114		150,000
TOTAL REVENUES FROM FEDERAL SOURCES	1,048,605	2,221,995	-	2,296,387
TOTAL REVENUES, 10 GENERAL FUND	19,062,692	19,002,762	-	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	6,802,234	6,306,287
132	Salaries - Substitute Teachers	78,232	96,526	95,000
161	Salaries - Teacher Aides and Paraprofessionals	634,850	684,386	675,776
100	Salaries - All Other	111,742	158,547	138,778
	Total Salaries (100)	7,260,937	7,741,693	-
210	Retirement	1,471,659	1,596,148	1,205,976
220	Social Security	540,647	590,582	551,880
240	Insurance (Health/Dental/Life)	1,554,236	1,428,174	1,508,134
200	Other Benefits	64,917	269,739	171,530
	Total Benefits (200)	3,631,459	3,884,643	-
300	Purchased Professional and Technical Services	233,760	757,321	251,539
400	Purchased Property Services			
500	Other Purchased Services	30,340	26,713	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	-
600	Supplies	159,299	1,088,651	933,005
641	Textbooks			
	Total Supplies (600)	159,299	1,088,651	-
700	Property (Instructional Equipment)	617,740	822,838	466,785
800	Other Objects	214,555	216,299	133,483
810	Dues and Fees	3,100	20,720	6,928
	Total Other Objects (800)	217,655	237,019	-
	TOTAL INSTRUCTION (1000)	12,151,190	14,558,878	-
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141	Salaries - Attendance and Social Work Personnel			
142	Salaries - Guidance Personnel	130,001	138,267	133,597
143	Salaries - Health Services Personnel			
144	Salaries - Psychological Personnel	82,040	81,969	81,969
152	Salaries - Secretarial and Clerical	23,864	24,914	24,914
100	Salaries - All Other	4,389	8,182	7,550
	Total Salaries (100)	240,294	253,332	-
210	Retirement	37,649	39,653	39,012
220	Social Security	17,384	19,363	18,456
240	Insurance (Health/Dental/Life)	63,005	62,776	62,410
200	Other Benefits	15,720	16,126	10,008
	Total Benefits (200)	133,758	137,918	-
300	Purchased Professional and Technical Services	40,000	41,050	40,000
400	Purchased Property Services			
500	Other Purchased Services	1,161	500	500
591	Services Purchased From Another District Within the State			
592	Services Purchased From Another District Outside the State			
	Total Other Purchased Services (500)	1,161	500	-
600	Supplies	31,316	1,959	3,000
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
	TOTAL STUDENTS (2100)	446,529	434,759	-

ANNUAL FINANCIAL REPORT

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		201,918
133 Salaries - Sabbatical Leave				
145 Salaries - Media Personnel - Certificated	49,299	51,900		52,790
152 Salaries - Secretarial and Clerical				
162 Salaries - Media Personnel - Noncertificated.				
100 Salaries - All Other	1,064	9,665		9,290
Total Salaries (100)	239,141	262,035	-	263,998
210 Retirement	42,543	41,002		41,500
220 Social Security	18,036	20,059		20,196
240 Insurance (Health/Dental/Life)	29,557	38,869		44,376
200 Other Benefits	1,220	1,020		1,020
Total Benefits (200)	91,356	100,950	-	107,092
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	2,886	600		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	-	1,500
600 Supplies	1,234	600		
644 Library Books				
650 Periodicals				
660 Audio Visual Materials				
Total Supplies (600)	1,234	600	-	-
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)	334,617	364,185	-	372,590
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION				
110 Salaries - District Board and Administration	105,430	103,520		103,520
115 Salaries - Supervisors and Directors				
152 Salaries - Secretarial and Clerical	14,898	16,130		16,725
100 Salaries - All Other	266	6,365		6,240
Total Salaries (100)	120,594	126,015	-	126,485
210 Retirement	18,957	19,818		19,883
220 Social Security	8,666	9,641		9,676
240 Insurance (Health/Dental/Life)	76,288	79,066		99,715
200 Other Benefits	7,730	7,800		7,800
Total Benefits (200)	111,641	116,325	-	137,074
300 Purchased Professional and Technical Services	1,232			
400 Purchased Property Services				
500 Other Purchased Services	29,629	28,560		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	-	29,000
600 Supplies	2,819	3,700		3,000
700 Property				
800 Other Objects	26,297	119,444		
810 Dues and Fees	19,270	20,000		20,000
Total Other Objects (800)	45,567	139,444	-	20,000
TOTAL DISTRICT ADMINISTRATION (2300)	311,482	414,044	-	315,559

ANNUAL FINANCIAL REPORT

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		693,490
152 Salaries - Secretarial and Clerical	320,646	341,767		345,607
100 Salaries - All Other	9,027	42,239		40,812
Total Salaries (100)	1,057,227	1,115,244	-	1,079,909
210 Retirement	167,636	174,220		170,189
220 Social Security	79,403	85,314		83,381
240 Insurance (Health/Dental/Life)	194,658	194,259		221,124
200 Other Benefits	10,285	7,140		7,140
Total Benefits (200)	451,982	460,933	-	481,834
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	15,563	14,350		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	-	16,500
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees	3,117	3,000		3,000
Total Other Objects (800)	3,117	3,000	-	3,000
TOTAL SCHOOL ADMINISTRATION (2400)	1,527,889	1,593,527	-	1,581,243
2500 SUPPORT SERVICES - CENTRAL				
100 Salaries	177,291	188,951		191,942
210 Retirement	27,870	29,711		27,875
220 Social Security	13,451	14,454		14,680
240 Insurance (Health/Dental/Life)	22,972	18,697		19,105
200 Other Benefits	12,003	12,108		6,564
Total Benefits (200)	76,296	74,970	-	68,224
300 Purchased Professional and Technical Services	29,439	25,000		17,500
400 Purchased Property Services				
500 Other Purchased Services	2,621	3,000		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	-	2,750
600 Supplies		4,000		9,000
700 Property				
800 Other Objects				
810 Dues and Fees	8,730	15,100		10,000
Total Other Objects (800)	8,730	15,100	-	10,000
TOTAL CENTRAL (2500)	294,377	311,021	-	299,416
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES				
180 Salaries - Operation and Maintenance	901,757	947,854		848,871
100 Salaries - All Other	23,062	72,871		66,789
Total Salaries (100)	924,819	1,020,725	-	915,660
210 Retirement	145,381	156,774		139,817
220 Social Security	69,162	76,907		70,048
240 Insurance (Health/Dental/Life)	207,334	196,026		194,172
200 Other Benefits	12,393	6,800		6,460
Total Benefits (200)	434,270	436,507	-	410,497
300 Purchased Professional and Technical Services				
400 Purchased Property Services	46,962	47,400		38,400
500 Other Purchased Services	54,294	57,500		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	-	58,250
600 Supplies	823,707	956,729		940,700
700 Property	35,046	25,000		
800 Other Objects	429			
810 Dues and Fees		20,000		
Total Other Objects (800)	429	20,000	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	2,319,527	2,563,861	-	2,363,507

ANNUAL FINANCIAL REPORT

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
171	Salaries - Supervisors	55,871	57,951		59,977
172	Salaries - Bus Drivers	264,141	264,076		268,088
173	Salaries - Mechanics and Other Garage Employees	53,781	54,276		54,276
174	Salaries - Other (Trainers, etc.)	7,386	23,687		22,382
	Total Salaries (100)	417,771	437,207	-	441,940
210	Retirement	48,863	62,943		63,416
220	Social Security	29,895	33,584		33,808
240	Insurance (Health / Accident / Life)	88,036	76,276		88,279
200	Other Benefits	22,053	17,170		11,623
	Total Benefits (200)	188,847	189,973	-	197,126
400	Purchased Property Services	717	850		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		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		1,500
580	Travel / Per Diem	5,249	4,250		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	-	13,250
624	Motor Fuel	118,895	149,050		130,000
625	Natural Gas	6,255	7,500		7,000
626	Electricity	5,853	6,000		6,500
600	Other Supplies	17,235	22,000		23,500
	Total Supplies (600)	148,238	184,550	-	167,000
730	Equipment	3,400	5,000		5,000
732	School Buses	194,730	190,000		205,000
	Total Property (700)	198,130	195,000	-	210,000
890	Miscellaneous Expenditures	1,670	1,500		
891	Training	681	1,000		1,000
	Total Other Objects (800)	2,351	2,500	-	1,000
TOTAL STUDENT TRANSPORTATION (2700)		970,052	1,022,330	-	1,031,416

ANNUAL FINANCIAL REPORT

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				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	6,204,473	6,703,727	-	6,385,147
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	18,355,663	21,262,605	-	18,840,748

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(17,361)	(21,613)		(18,030)
5300 Proceeds From Sale of Capital Assets	6,700	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	-	127,069

ANNUAL FINANCIAL REPORT

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

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	6,402,150	6,622,172	-	7,382,017
3000 Total State	11,611,937	10,158,595	-	9,035,275
4000 Total Federal	1,048,605	2,221,995	-	2,296,387
TOTAL REVENUES	19,062,692	19,002,762	-	18,713,679
EXPENDITURES BY OBJECT				
100 Salaries	10,438,074	11,145,202	-	10,483,805
200 Employee Benefits	5,119,609	5,402,219	-	4,969,253
300 Purchased Professional and Technical Services	304,431	823,371	-	309,039
400 Purchased Property Services	47,679	48,250	-	39,500
500 Other Purchased Services	150,492	143,473	-	132,250
600 Supplies	1,166,613	2,240,189	-	2,055,705
700 Property	850,916	1,042,838	-	676,785
800 Other Objects	277,849	417,063	-	174,411
TOTAL EXPENDITURES	18,355,663	21,262,605	-	18,840,748
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	707,029	(2,259,843)	-	(127,069)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(10,661)	2,259,843	-	127,069
NET CHANGE IN FUND BALANCE	696,368	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	3,554,740			
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	4,251,108	-	-	-

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

ANNUAL FINANCIAL REPORT

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		225,000
1750 School Vending	134,915	100,000		75,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	276,516	175,000		200,000
1940 Textbooks (Sales and Rentals)		20,000		
TOTAL REVENUES FROM, LOCAL SOURCES	578,235	552,000	-	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	-	500,000

ANNUAL FINANCIAL REPORT

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		30,000
400 Purchased Property Services				
500 Other Purchased Services	57,549	40,000		20,000
600 Supplies	351,021	350,000		350,000
700 Property	16,587	25,000		16,000
800 Other Objects				
810 Dues and Fees	104,628	92,000		84,000
Total Other Objects (800)	104,628	92,000	-	84,000
TOTAL OTHER SERVICES (1000)	569,990	552,000	-	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)	-	-	-	-
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	-	500,000

ANNUAL FINANCIAL REPORT

09 Emery				
21 STUDENT ACTIVITY FUND	ACTUAL FY 2008	FINAL BUDGET FY 2009	ACTUAL FY 2009	ORIGINAL BUDGET 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	-	500,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	578,235	552,000	-	500,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	40,205	45,000	-	30,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	57,549	40,000	-	20,000
600 Supplies	351,021	350,000	-	350,000
700 Property	16,587	25,000	-	16,000
800 Other Objects	104,628	92,000	-	84,000
TOTAL EXPENDITURES	569,990	552,000	-	500,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,245	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	8,245	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	266,888			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	275,133	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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	-	773,220
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	688	400		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	14,500		12,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	10,682	13,505		11,500
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	758,550	790,455	-	797,120
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	206,227	210,217		200,500
3209 Adult High School	24,797	30,722		30,368
3210 Adult Basic Skills	4,428	12,935		
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	235,452	253,874	-	230,868
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	29,850	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	-	61,282
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,025,852	1,074,221	-	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		403,302
210 Retirement	56,660	58,520		60,229
220 Social Security	27,459	29,278		30,853
240 Insurance (Health/Dental/Life)	98,185	99,912		109,284
200 Other Benefits	3,660	4,080		7,676
Total Benefits (200)	185,964	191,790	-	208,042
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies		48,790		34,003
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SERVICES (3200)	551,031	629,177	-	645,347
3300 COMMUNITY SERVICES				
100 Salaries	309,117	329,609		303,132
210 Retirement	36,064	38,371		41,767
220 Social Security	22,636	25,000		28,057
240 Insurance (Health/Dental/Life)	35,258	37,332		40,372
200 Other Benefits	3,355	4,080		3,740
Total Benefits (200)	97,313	104,783	-	113,936
300 Purchased Professional and Technical Services	597			30,641
400 Purchased Property Services	357	550		
500 Other Purchased Services	2,071	1,500		
600 Supplies	14,160	138,505		7,109
700 Property	507			
800 Other Objects	438	464		605
810 Dues and Fees		(21,613)		(11,500)
Total Other Objects (800)	438	(21,149)	-	(10,895)
TOTAL COMMUNITY SERVICES (3300)	424,560	553,798	-	443,923
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	975,591	1,182,975	-	1,089,270

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	17,361			
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	108,754	-	-

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	790,455	-	797,120
3000 Total State	235,452	253,874	-	230,868
4000 Total Federal	31,850	29,892	-	61,282
TOTAL REVENUES	1,025,852	1,074,221	-	1,089,270
EXPENDITURES BY OBJECT				
100 Salaries	674,184	718,206	-	706,434
200 Employee Benefits	283,277	296,573	-	321,978
300 Purchased Professional and Technical Services	597	-	-	30,641
400 Purchased Property Services	357	550	-	-
500 Other Purchased Services	2,071	1,500	-	-
600 Supplies	14,160	187,295	-	41,112
700 Property	507	-	-	-
800 Other Objects	438	(21,149)	-	(10,895)
TOTAL EXPENDITURES	975,591	1,182,975	-	1,089,270
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50,261	(108,754)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	17,361	108,754	-	-
NET CHANGE IN FUND BALANCE	67,622	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	562,964			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	630,586	-	-	-

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

ANNUAL FINANCIAL REPORT

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

REVENUES

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

EXPENDITURES

5000 DEBT SERVICE				
830	Interest	43,499	27,858	10,500
840	Redemption of Principal	481,000	497,000	279,000
845	Debt Issuance Costs on Refundings			
890	Miscellaneous Expenditures	250	6,190	500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND		524,749	531,048	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120	Premium or Discount on the Issuance of Refunding Bonds			
5130	Issuance of Refunding Bonds			
5140	Payment to Refunded Bonds Escrow			
5200	Transfers In from Other Funds			
5201	Transfers Out to Other Funds			
5900	Other Financing Sources (Uses) (Attach Detail)		16,548	286,000
6000 OTHER ITEMS				
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	16,548	-

SUMMARY - 31 DEBT SERVICE FUND

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

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	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	0	2,280,005
1500 Earnings on Investments	126,848	62,000		50,000
1900 Other Revenues From Local Sources	6,813	9,500		
TOTAL REVENUES, LOCAL SOURCES	2,259,114	2,332,300	0	2,330,005
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation		100,000		100,000
TOTAL REVENUES, STATE SOURCES	0	100,000	0	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	0	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
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	145,988	173,269		176,491
210 Retirement	26,661	27,088		27,744
220 Social Security	10,613	13,255		13,502
240 Insurance (Health/Dental/Life)	23,328	34,808		48,093
200 Other Benefits	13,564	9,562		8,138
Total Benefits	74,166	84,713	0	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	0	273,968
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies	248,891	253,319		155,665
641 Textbooks	156,807	139,081		145,204
Total Supplies (600)	405,698	392,400	0	300,869
730 Equipment	376,947	311,942		288,108
TOTAL INSTRUCTION (1000)	782,645	704,342	0	588,977
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	240	550		738
730 Equipment	1,782	2,300		2,461
TOTAL SUPPORTING SERVICES (2000)	2,022	2,850	0	3,199
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies	28,836	35,324		30,353
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	28,836	35,324	0	30,353
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies	15,331	25,000		25,000
730 Equipment		5,000		10,000
TOTAL EXPENDITURES CENTRAL (2500)	15,331	30,000	0	35,000
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies	136,542	149,010		158,863
730 Equipment	7,450	22,062		22,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	143,992	171,072	0	180,863
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)				
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	0	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		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		100,000
720 Buildings	31,224	857,916		460,000
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	16,745	15,000		25,000
734 Technology Equipment	26,840	25,000		25,000
735 Non-Bus Vehicles	34,453			
739 Other Equipment	1,874	221,016		609,145
Total Property (700)	393,364	1,260,432	0	1,219,145
800 Other Objects	5,591	16,500		13,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	5,591	16,500	0	13,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	892,518	1,374,932	0	1,317,645
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	2,134,898	2,576,502	0	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 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	-	2,330,005
3000 Total State	-	100,000	-	100,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,259,114	2,432,300	-	2,430,005
EXPENDITURES BY OBJECT				
100 Salaries	145,988	173,269	-	176,491
200 Employee Benefits	74,166	84,713	-	97,477
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	97,201	98,000	-	85,500
600 Supplies	983,009	602,284	-	515,823
700 Property	828,943	1,601,736	-	1,541,714
800 Other Objects	5,591	16,500	-	13,000
TOTAL EXPENDITURES	2,134,898	2,576,502	-	2,430,005
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	124,216	(144,202)	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,812	144,202	-	-
NET CHANGE IN FUND BALANCE	126,028	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	2,625,777			
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,751,805	-	-	-

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

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		1,500
1610 Sales to Students	265,926	289,312		290,500
1620 Sales to Adults	18,545	9,600		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	0	307,600
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3770 School Lunch	112,027	132,027		92,000
TOTAL REVENUES, STATE SOURCES	112,027	132,027	0	92,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	56,584	63,040		54,000
4572 Lunch Reimbursement (Free and Reduced Meals)	267,762	290,005		267,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	107,316	121,483		99,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue		54,333		21,333
4970 Donated Commodities	56,238	50,000		50,000
TOTAL REVENUES, FEDERAL SOURCES	487,900	578,861	0	491,333
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	888,664	1,013,900	0	890,933

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	303,350	328,077		334,860
210 Retirement	41,768	47,929		49,319
220 Social Security	21,794	24,677		25,615
240 Insurance (Health/Dental/Life)	72,801	52,059		51,288
200 Other Benefits	7,303	11,487		11,941
Total Benefits (200)	143,666	136,152	0	138,163
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	3,814	4,500		3,250
600 Non-Food Supplies	28,815	74,477		44,160
630 Food	366,403	435,142		368,340
Total Supplies (600)	395,218	509,619	0	412,500
700 Property		33,000		
780 Depreciation - Enterprise Funds				
Total Property (700)	0	33,000	0	0
800 Other Objects	1,944	2,552		2,160
810 Dues and Fees				
Total Other Objects (800)	1,944	2,552	0	2,160
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	847,992	1,013,900	0	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	FINAL	ACTUAL	ORIGINAL
	FY 2008	BUDGET	FY 2009	BUDGET
		FY 2009	FY 2009	FY 2010

SUMMARY - 49 or 51 FOOD SERVICE FUND

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

Explanation (5900 and Adjustment to Beginning Fund Balance)	

ANNUAL FINANCIAL REPORT

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	11,114,439	-	11,320,742
3000 Total State	11,959,416	10,644,496	-	9,458,143
4000 Total Federal	1,568,355	2,830,748	-	2,849,002
TOTAL REVENUES	24,373,269	24,589,683	-	23,627,887
EXPENDITURES BY OBJECT				
100 Salaries	11,561,596	12,364,754	-	11,701,590
200 Employee Benefits	5,620,718	5,919,657	-	5,526,871
300 Purchased Professional and Technical Services	345,233	868,371	-	369,680
400 Purchased Property Services	48,036	48,800	-	39,500
500 Other Purchased Services	311,127	287,473	-	241,000
600 Supplies	2,910,021	3,889,387	-	3,375,140
700 Property	1,696,953	2,702,574	-	2,234,499
800 Other Objects	915,199	1,038,014	-	552,676
TOTAL EXPENDITURES	23,408,883	27,119,030	-	24,040,956
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	964,386	(2,529,347)	-	(413,069)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	8,512	2,529,347	-	413,069
NET CHANGE IN FUND BALANCE	972,898	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	7,478,913	-	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	8,451,811	-	-	-

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		.001433	2,476,824
Voted Leeway (53A-17a-133)	.001311	2,060,930	.001291	2,185,000		.001600	2,765,470
Board Leeway (53A-17a-134) (Class Size Reduction)	.000403	633,528	.000393	664,000		.000398	687,911
Board Leeway (53A-17a-151) (Reading Program)	.000063	99,038	.000062	104,507		.000062	107,162
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000300	471,608	.000300	508,000		.000300	518,526
Tort Liability (63-30-27)	.000022	34,585	.000022	37,083		.000022	38,025
Redemptions - Basic Levy		23,711		22,000			22,000
Redemptions - Voted Leeway		16,513		16,000			15,000
Redemptions - Board Leeway		5,081		5,000			5,000
Redemptions - Special Transportation		3,774		3,500			3,500
Redemptions - Tort Liability		277		250			250
Redemptions - Reading Levy		794		700			700
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		98,497		95,000			95,000
Vehicle Fees in Lieu of Tax Board Leeway		28,592		26,000			25,000
Vehicle Fees in Lieu of Tax - Voted Leeway		92,694		90,000			90,000
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		21,117		20,000			20,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		1,549		1,400			1,400
Vehicle Fees in Lieu of Tax - Reading		4,453		4,000			4,000
Judgement Recovery (59-2-1328)	.000017	27,748	.000069	120,606			300
Tax Refunds	xxx	77,277	xxx	80,000		xxx	80,000
TOTAL GENERAL FUND NO. 10	.003427	5,782,652	.003387	6,113,046	0	.003815	6,956,068

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)	.000433	680,689	.000427	726,550		.000430	743,220
Vehicle Fees in Lieu of Tax (59-2-405)		30,610		30,000			25,000
Tax Sales and Redemptions & Other	xxx	5,454	xxx	5,500		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	0	.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			
Vehicle Fees in Lieu of Tax (59-2-405)		23,316		20,000			
Tax Sales and Redemptions & Other	xxx	4,094	xxx	4,000		xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000323	535,178	.000282	504,000	0	.000000	0

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)	.000696	1,094,132	.000686	1,170,000		.000691	1,194,337
10% of Basic (53A-17a-145)	.000588	924,353	.000579	987,000		.000583	1,007,668
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		49,217		48,000			35,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		41,577		40,000			29,000
Tax Sales and Redemptions Cap Foundation	xxx	8,767	xxx	8,500		xxx	7,500
Tax Sales and Redemptions 10% of Basic		7,407		7,300			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	0	.001274	2,280,005

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.005467	9,160,036	.005361	9,639,896	0	.005519	10,009,293
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