

Annual Financial Report

(09) EMERY DISTRICT

10 General Fund

Balance Sheet

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
ASSETS	8110	Cash	\$5,529,062		\$5,353,538	
	8130	Receivables	\$4,632		\$2,670	
	8131	Local	\$218,958			
	8132	Local Property Taxes	\$10,228,624		\$10,402,174	
	8133	State	\$14,125		\$12,647	
	8134	Federal	\$318,057		\$420,664	
	8140	Inventories	\$8,527		\$9,175	
	TOTAL ASSETS			\$16,321,985		\$16,200,868
LIABILITIES	9510	Accounts Payable	\$283,515		\$223,647	
	9530	Accrued Liabilities	\$1,116,938		\$1,126,164	
	9540	Accrued Salaries and Withholdings	\$729,456		\$754,501	
	9560	Deferred Revenue	\$10,169,143		\$10,349,783	
	9561	Other Local	\$159,414		\$21,416	
	9563	State	\$374,785		\$219,769	
	9564	Federal	\$20,990			
	TOTAL LIABILITIES			\$12,854,241		\$12,695,280
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$8,527		\$9,175	
	9880	Committed – Undistributed Reserve	\$1,000,000		\$1,000,000	
	9890	Assigned – Unrestricted Programs	\$267,577		\$234,679	
	9899	Unassigned Fund Balance	\$2,191,640		\$2,261,734	
	TOTAL FUND BALANCES			\$3,467,744		\$3,505,588
TOTAL LIABILITIES AND FUND BALANCES			\$16,321,985		\$16,200,868	
TOTAL ASSETS			\$16,321,985	\$0	\$16,200,868	\$0

Revenue

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
LOCAL	1110	Basic Rate (General Fund)	\$3,172,511	\$3,056,883	\$3,053,686	\$2,828,648
	1111	Tax Sales and Redemp - Basic	\$37,993	\$50,000	\$44,114	\$50,000
	1112	Voted Local Levy	\$3,095,677	\$3,183,113	\$3,178,863	\$3,195,436
	1113	Tax Sales and Redemp - Voted Local	\$38,062	\$50,000	\$45,384	\$50,000
	1114	Board Local Levy	\$3,525,940	\$3,620,849	\$3,622,471	\$4,146,292
	1115	Tax Sales and Redemp-Board Local	\$43,479	\$58,000	\$51,715	\$55,000
	1134	Judgment Recovery		\$403,798	\$403,531	\$179,407
	1135	Tax Sales and Redemp – Judgment Rec		\$3,300	\$3,265	
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$73,656	\$75,000	\$74,793	\$70,000
	1160	FILT--Basic Rate	\$91,634	\$93,000	\$89,868	\$90,000

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015	
LOCAL	1162	FILT--Voted Local	\$90,754	\$93,000	\$90,649	\$90,000	
	1164	FILT--Board Local	\$89,808	\$108,000	\$103,287	\$100,000	
	1170	FILT- Transportation	\$4,483				
	1172	FILT- Tort Liability	\$325				
	1176	FILT- Capital Outlay- Ten Percent of Basic	\$8,389				
	1184	FILT--Judgment Recovery		\$5,000	\$6,007		
	1310	Tuition From Pupils or Parents	\$41,800		\$18,238		
	1400	TRANSPORTATION FEES	\$5,845	\$5,000	\$1,056	\$3,000	
	1500	EARNINGS ON INVESTMENTS	\$52,004	\$55,000	\$52,237	\$50,000	
	1900	OTHER REVENUE - LOCAL SOURCES	\$488,416	\$734,820	\$420,764	\$492,187	
	1910	Rentals		\$500	\$432		
	1940	Textbooks (Sales and Rentals)		\$12,000	\$12,895	\$12,000	
	TOTAL LOCAL			\$10,860,776	\$11,607,263	\$11,273,255	\$11,411,970
	STATE	3010	Regular School Programs K-12	\$2,847,049	\$3,098,546	\$3,024,030	\$3,566,604
3015		Necessarily Existent Small Schools	\$1,352,982	\$1,524,459	\$1,524,459	\$1,600,987	
3020		Professional Staff	\$728,254	\$728,090	\$728,090	\$751,592	
3025		Administrative Costs	\$170,520	\$173,940	\$173,940	\$178,320	
3105		Special Ed - Add-On	\$1,080,991	\$969,144	\$1,095,180	\$997,029	
3110		Special Ed - Self-Contained	\$139,289	\$143,967	\$143,967	\$169,255	
3120		Extend Yr Prog - Severely Disabled	\$6,044	\$6,137	\$6,137	\$8,247	
3125		Special Ed - State Programs	\$53,091	\$55,380	\$55,380	\$52,352	
3155		Applied Tech - Add-On	\$437,386	\$515,305	\$517,099	\$495,929	
3200		OTHER STATE PROGRAMS	(\$12,516)	(\$18,000)	(\$17,029)		
3211		Gifted and Talented	\$9,373	\$11,217	\$9,430	\$11,423	
3212		Advanced Placement	\$1,483	\$1,788	\$1,787		
3213		Concurrent Enrollment	\$21,648	\$12,886	\$12,886	\$12,886	
3215		At-Risk - Student Program	\$122,603	\$117,639	\$113,852	\$131,277	
3230		Class Size Reduction -- K-8	\$444,024	\$414,530	\$424,135	\$423,784	
3410		Flexible Allocation	\$112,700	\$111,578	\$111,577	\$109,839	
3415		Pupil Transportation	\$492,637	\$536,518	\$536,518	\$509,075	
3435		Regional Service Centers	\$66,307	\$66,307	\$66,307	\$66,300	
3468		School Nurses		\$6,112	\$6,112	\$6,159	
3520		School Land Trust Prog	\$142,408	\$213,075	\$221,394	\$210,083	
3636		ELL Family Literacy Centers	\$7,948				
3641		Early Interventions	\$48,873	\$57,239	\$61,295	\$57,112	
3646		Online Assessment	\$50,812	\$44,507	\$29,581		
3700		MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)	\$985	\$292,850		\$133,754	
3709		Driver Ed - Vehicles		\$14,308	\$14,308	\$14,308	
3710		Driver Ed - Behind-The-Wheel	\$15,300	\$16,000	\$15,340	\$16,000	
3718		Staff Development - Non MSP		\$500			
3772		Fee on Fines	\$2,436	\$1,978	\$1,211	\$1,978	
3799		Eval & Assess - UPASS Administration	\$16,006	\$15,889	\$15,889	\$15,768	
3805		Reading Achievement Program	\$103,082	\$63,665	\$63,665	\$62,607	
3810		Library Books and Supplies	\$3,131	\$3,009	\$5,806	\$3,000	
3861		Math/Science B Teacher Enhancement			\$26,037		

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
STATE	3868	Teachers Materials & Supplies	\$23,660	\$23,151	\$23,151	\$23,151
	3876	Educator Salary Adjustments	\$737,045	\$732,990	\$732,990	\$732,990
	3878	Extended Year for Special Ed	\$14,771	\$14,771	\$11,626	\$14,771
	3900	REVENUE - OTHER STATE AGENCIES	\$98,616	\$431,349	\$68,321	
	TOTAL STATE		\$9,338,938	\$10,400,824	\$9,824,471	\$10,376,580
FEDERAL	4100	UNRESTRICTED REVENUE DIRECT FROM FED GOV			\$7	
	4524	IDEA - B -- Disabled (PL 101-476)	\$611,051	\$487,923	\$487,923	\$508,242
	4538	Formula Allocation	\$24,739	\$23,078	\$23,078	\$23,000
	4700	FEDERAL REV THRU OTHER AGENCIES		\$123,274	\$123,274	
	4801	Federal NCLB Title I A - LEA Grants	\$240,000	\$262,997	\$244,773	\$290,193
	4810	Federal Forest Revenue (in lieu of tax)	\$93,117	\$142,002	\$142,002	\$142,000
	4860	Federal NCLB Title II A - Teacher Quality	\$160,932	\$95,493	\$89,470	\$95,085
	4880	Federal NCLB Title III A - English Language Acquisition	\$6,665	\$4,700	\$4,700	
	4901	Medicaid Outreach	\$13,377			
	TOTAL FEDERAL		\$1,149,881	\$1,139,467	\$1,115,227	\$1,058,520
TOTAL REVENUES, 10 GENERAL FUND			\$21,349,595	\$23,147,554	\$22,212,953	\$22,847,070

Expenditure

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
INSTRUCTION	Salaries(100)					
	131	Salaries - Teachers	\$6,758,012	\$6,728,492	\$6,749,932	\$6,695,519
	132	Salaries - Substitute Teachers	\$123,393	\$123,000	\$115,572	\$120,000
	144	Salaries - Psychological Personnel	\$53,846	\$54,660	\$55,997	\$55,207
	161	Salaries - Tchr Aides & Para-Prof	\$762,272	\$795,287	\$798,813	\$802,182
	199	Salaries - All Other	\$325,035	\$344,094	\$333,626	\$247,200
	TOTAL SALARIES		\$8,022,558	\$8,045,533	\$8,053,940	\$7,920,108
	210	State Retirement	\$1,629,764	\$1,766,782	\$1,782,911	\$1,815,633
	220	Social Security	\$598,275	\$614,924	\$593,231	\$603,551
	240	Group Insurance	\$1,621,313	\$1,800,988	\$1,792,927	\$1,894,321
	270	Industrial Insurance	\$61,800	\$69,700	\$67,814	\$58,140
	280	Unemployment Insurance	\$265	\$10,000	\$6,783	\$10,000
	TOTAL BENEFITS		\$3,911,417	\$4,262,394	\$4,243,666	\$4,381,645
	320	Professional - Educational Services	\$97,196	\$187,472	\$83,995	\$139,031
	330	Prof Emp Training and Dev	\$2,774	\$30,000	\$226	\$12,000
	TOTAL PURCH/PROF SERV		\$99,970	\$217,472	\$84,221	\$151,031
	580	Travel/Per Diem	\$43,629	\$39,540	\$37,385	\$15,000
	TOTAL OTHER PURCHASED SERVICES		\$43,629	\$39,540	\$37,385	\$15,000
	610	General Supplies	\$319,392	\$525,701	\$245,068	\$559,642
	624	Fuel Oil	\$3,573			
	641	Textbooks	\$49,245	\$143,465	\$42,258	\$145,966
	670	Software	\$75,079	\$60,000	\$54,686	\$60,000
	682	Tires and Tubes	\$284			

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
INSTRUCTION	684 Repair Parts for Garage Equipment	\$833			
	TOTAL SUPPLIES & MATERIALS	\$448,406	\$729,166	\$342,012	\$765,608
	710 Land & Site Improvements	\$34,000			
	720 Buildings	\$177,913	\$136,170	\$143,026	\$146,851
	730 Equipment	\$330,260	\$455,076	\$321,599	\$275,661
	732 School Buses		\$1,736	\$2,894	
	733 Furniture and Fixtures	\$46,012	\$52,866	\$36,057	\$47,413
	734 Technology Related Hardware	\$195,679	\$170,000	\$183,444	\$165,000
	735 Non-Bus Vehicles	\$5,325	\$14,308	\$14,308	\$35,308
	TOTAL PROPERTY	\$789,189	\$830,156	\$701,328	\$670,233
	810 Dues and Fees	\$55,513	\$64,651	\$51,196	\$38,552
	870 Indirect Costs - Restricted	\$154,446	\$185,468	\$176,155	\$253,619
	890 Misc Expenditures	\$1,483	\$156,014	\$1,787	
	TOTAL DEBT & MISCELLANEOUS	\$211,442	\$406,133	\$229,138	\$292,171
	TOTAL INSTRUCTION	\$13,526,611	\$14,530,394	\$13,691,690	\$14,195,796
SUPPORT SERVICES - STUDENTS	Salaries(100)				
	142 Salaries - Guidance Personnel	\$175,557	\$183,054	\$176,354	\$188,238
	144 Salaries - Psychological Personnel	\$90,289	\$89,899	\$89,904	\$68,098
	152 Salaries - Sec & Clerical Pers	\$26,712	\$26,712	\$26,712	\$27,249
	199 Salaries - All Other	\$5,696	\$5,404	\$5,404	
	TOTAL SALARIES	\$298,254	\$305,069	\$298,374	\$283,585
	210 State Retirement	\$59,971	\$66,938	\$65,341	\$67,182
	220 Social Security	\$21,704	\$23,476	\$21,995	\$21,695
	240 Group Insurance	\$83,010	\$88,345	\$88,060	\$85,812
	270 Industrial Insurance	\$1,800	\$2,040	\$1,980	\$1,700
	TOTAL BENEFITS	\$166,485	\$180,799	\$177,376	\$176,389
	320 Professional - Educational Services	\$40,000	\$46,112	\$43,518	\$48,000
	TOTAL PURCH/PROF SERV	\$40,000	\$46,112	\$43,518	\$48,000
	580 Travel/Per Diem	\$474		\$222	
	TOTAL OTHER PURCHASED SERVICES	\$474		\$222	
610 General Supplies	\$3,507	\$3,738	\$2,365	\$3,755	
TOTAL SUPPLIES & MATERIALS	\$3,507	\$3,738	\$2,365	\$3,755	
730 Equipment	\$1,379	\$2,458	\$1,545	\$2,513	
TOTAL PROPERTY	\$1,379	\$2,458	\$1,545	\$2,513	
TOTAL SUPPORT SERVICES - STUDENTS	\$510,099	\$538,176	\$523,400	\$514,242	
SUPPORT SERVICES - STAFF ASSISTANCE	Salaries(100)				
	115 Salaries - Supervisors and Directors	\$186,908	\$190,342	\$194,683	\$194,062
	145 Salaries - Media Personnel - Licensed	\$53,463	\$56,570	\$56,570	\$58,316
	199 Salaries - All Other	\$1,490	\$1,489	\$1,490	
	TOTAL SALARIES	\$241,861	\$248,401	\$252,743	\$252,378
	210 State Retirement	\$61,843	\$54,548	\$55,227	\$59,788
	220 Social Security	\$18,339	\$19,018	\$19,141	\$19,307
	240 Group Insurance	\$26,578	\$35,258	\$29,081	\$40,744
270 Industrial Insurance	\$900	\$680	\$660	\$1,020	

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
SUPPORT SERVICES - STAFF ASSISTANCE	TOTAL BENEFITS	\$107,660	\$109,504	\$104,109	\$120,859
	580 Travel/Per Diem	\$1,626	\$3,750	\$200	\$750
	TOTAL OTHER PURCHASED SERVICES	\$1,626	\$3,750	\$200	\$750
	644 Library Books	\$17,432	\$22,512	\$13,310	\$18,853
	646 Audiovisual Materials	\$12,805	\$15,180	\$10,043	\$12,418
	TOTAL SUPPLIES & MATERIALS	\$30,237	\$37,692	\$23,353	\$31,271
	810 Dues and Fees	\$416			
	TOTAL DEBT & MISCELLANEOUS	\$416			
	TOTAL SUPPORT SERVICES - STAFF ASSISTANCE	\$381,800	\$399,347	\$380,405	\$405,258
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries(100)				
	111 Compensation - School Board	\$19,125	\$18,900	\$19,045	\$18,900
	112 Salaries - Superintendent	\$97,360	\$106,940	\$106,940	\$108,009
	152 Salaries - Sec & Clerical Pers	\$18,708	\$19,314	\$19,314	\$19,702
	199 Salaries - All Other	\$10,835	\$1,069	\$1,070	
	TOTAL SALARIES	\$146,028	\$146,223	\$146,369	\$146,611
	210 State Retirement	\$15,087	\$31,090	\$18,948	\$34,732
	220 Social Security	\$9,834	\$11,207	\$10,256	\$11,216
	240 Group Insurance	\$102,871	\$117,652	\$111,777	\$121,221
	270 Industrial Insurance	\$600	\$680	\$660	\$680
	TOTAL BENEFITS	\$128,392	\$160,629	\$141,641	\$167,849
	522 Liability Insurance	\$18,810	\$19,000	\$16,930	\$18,000
	580 Travel/Per Diem	\$7,411	\$10,500	\$10,091	\$8,000
	TOTAL OTHER PURCHASED SERVICES	\$26,221	\$29,500	\$27,021	\$26,000
	610 General Supplies	\$1,852	\$2,000	\$2,080	\$2,000
	TOTAL SUPPLIES & MATERIALS	\$1,852	\$2,000	\$2,080	\$2,000
	810 Dues and Fees	\$18,021	\$23,600	\$23,968	\$20,000
	820 Judgments Against the LEA	\$14,064	\$406,298	\$406,143	\$179,407
	TOTAL DEBT & MISCELLANEOUS	\$32,085	\$429,898	\$430,111	\$199,407
	TOTAL SUPPORT SERVICES - GENERAL DIST ADMIN	\$334,578	\$768,250	\$747,222	\$541,867
SUPPORT SERVICES - SCHOOL ADMIN	Salaries(100)				
	121 Salaries - Principals and Assistants	\$886,239	\$899,722	\$899,688	\$908,445
	152 Salaries - Sec & Clerical Pers	\$370,675	\$373,967	\$373,868	\$385,728
	199 Salaries - All Other	\$29,705	\$32,115	\$32,794	\$24,000
	TOTAL SALARIES	\$1,286,619	\$1,305,804	\$1,306,350	\$1,318,173
	210 State Retirement	\$263,447	\$281,628	\$289,739	\$306,590
	220 Social Security	\$95,703	\$99,892	\$97,008	\$100,841
	240 Group Insurance	\$267,171	\$299,463	\$295,436	\$310,113
	270 Industrial Insurance	\$6,600	\$7,480	\$7,260	\$8,500
	TOTAL BENEFITS	\$632,921	\$688,463	\$689,443	\$726,044
	580 Travel/Per Diem	\$3,012	\$7,000	\$4,525	\$13,500
TOTAL OTHER PURCHASED SERVICES	\$3,012	\$7,000	\$4,525	\$13,500	

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
SUPPORT SERVICES - SCHOOL ADMIN	610 General Supplies	\$985			
	TOTAL SUPPLIES & MATERIALS	\$985			
	810 Dues and Fees	\$988	\$5,600	\$4,797	\$4,000
	TOTAL DEBT & MISCELLANEOUS	\$988	\$5,600	\$4,797	\$4,000
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	\$1,924,525	\$2,006,867	\$2,005,115	\$2,061,717
SUPPORT SERVICES - CENTRAL SERVICES	Salaries(100)				
	114 Salaries - School Bus. Administrator	\$85,152	\$85,145	\$85,145	\$85,996
	151 Salaries - Accounting Personnel	\$102,806	\$102,813	\$102,813	\$104,880
	182 Salaries - Custodial & Maintenance	\$17,858	\$17,858	\$19,919	\$18,217
	199 Salaries - All Other	\$25,501	\$22,712	\$22,464	\$19,200
	TOTAL SALARIES	\$231,317	\$228,528	\$230,341	\$228,293
	210 State Retirement	\$46,827	\$45,611	\$53,932	\$49,535
	220 Social Security	\$17,002	\$17,369	\$17,012	\$17,464
	240 Group Insurance	\$20,647	\$35,948	\$32,921	\$37,069
	270 Industrial Insurance	\$900	\$1,020	\$990	\$1,020
	TOTAL BENEFITS	\$85,376	\$99,948	\$104,855	\$105,088
	320 Professional - Educational Services	\$42,749	\$22,500	\$20,771	\$12,500
	330 Prof Emp Training and Dev	\$16,500	\$17,000	\$17,300	\$17,000
	TOTAL PURCH/PROF SERV	\$59,249	\$39,500	\$38,071	\$29,500
	523 Fidelity Bond Premiums		\$2,000		\$2,000
	580 Travel/Per Diem	\$1,606	\$2,000	\$2,471	\$2,000
	TOTAL OTHER PURCHASED SERVICES	\$1,606	\$4,000	\$2,471	\$4,000
	610 General Supplies	\$18,879	\$32,500	\$22,739	\$32,500
	TOTAL SUPPLIES & MATERIALS	\$18,879	\$32,500	\$22,739	\$32,500
	730 Equipment	\$6,725			
	TOTAL PROPERTY	\$6,725			
	810 Dues and Fees	\$15,269	\$15,000	\$13,189	\$15,000
	TOTAL DEBT & MISCELLANEOUS	\$15,269	\$15,000	\$13,189	\$15,000
TOTAL SUPPORT SERVICES - CENTRAL SERVICES	\$418,421	\$419,476	\$411,666	\$414,381	
OPERATION & MAINTENANCE OF PLANT	Salaries(100)				
	182 Salaries - Custodial & Maintenance	\$1,314,523	\$1,309,473	\$1,315,908	\$1,502,594
	199 Salaries - All Other	\$70,289	\$68,795	\$68,957	\$58,800
	TOTAL SALARIES	\$1,384,812	\$1,378,268	\$1,384,865	\$1,561,394
	210 State Retirement	\$279,657	\$305,292	\$302,400	\$346,204
	220 Social Security	\$102,966	\$105,996	\$103,091	\$119,446
	240 Group Insurance	\$327,872	\$351,538	\$342,889	\$404,414
	270 Industrial Insurance	\$9,000	\$10,200	\$9,900	\$12,240
	TOTAL BENEFITS	\$719,495	\$773,026	\$758,280	\$882,304
	411 Water/Sewage	\$22,989	\$21,400	\$23,102	\$22,600
	412 Disposal Service	\$17,582	\$17,100	\$12,215	\$15,500
	TOTAL PURCH PROPERTY SERVICES	\$40,571	\$38,500	\$35,317	\$38,100

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OPERATION & MAINTENANCE OF PLANT	530 Communication (Telephone & Other)	\$60,775	\$57,500	\$61,023	\$59,500
	580 Travel/Per Diem	\$6,306	\$6,500	\$3,832	\$6,000
	TOTAL OTHER PURCHASED SERVICES	\$67,081	\$64,000	\$64,855	\$65,500
	610 General Supplies	\$7,831	\$4,200	\$5,949	\$1,700
	621 Natural Gas	\$257,346	\$309,000	\$254,856	\$299,000
	622 Electricity	\$521,149	\$470,000	\$511,317	\$470,000
	624 Fuel Oil	\$62,637	\$51,000	\$55,268	\$50,000
	625 Coal	\$14,589	\$12,000	\$11,434	
	680 Maintenance Supplies & Materials	\$186,535	\$170,968	\$153,655	\$159,016
	682 Tires and Tubes	\$3,134	\$2,000	\$2,780	\$2,000
	683 Repair Parts for Buses & Other Vehicles		\$5,000		\$5,000
	684 Repair Parts for Garage Equipment	\$6,830	\$8,000	\$8,667	\$8,000
	TOTAL SUPPLIES & MATERIALS	\$1,060,051	\$1,032,168	\$1,003,926	\$994,716
	730 Equipment	\$15,418	\$31,494	\$10,679	\$10,000
	735 Non-Bus Vehicles				\$25,000
	TOTAL PROPERTY	\$15,418	\$31,494	\$10,679	\$35,000
	810 Dues and Fees				\$7,500
	TOTAL DEBT & MISCELLANEOUS				\$7,500
	TOTAL OPERATION & MAINTENANCE OF PLANT	\$3,287,428	\$3,317,456	\$3,257,922	\$3,584,514
	STUDENT TRANSPORTATION	Salaries(100)			
152 Salaries - Sec & Clerical Pers		\$41,029	\$41,029	\$41,029	\$41,854
161 Salaries - Tchr Aides & Para-Prof		\$1,148	\$2,430	\$1,409	
171 Salaries - Student Trans Supervisor		\$64,832	\$64,832	\$64,833	\$66,136
172 Salaries - Bus Drivers		\$304,135	\$296,983	\$301,778	\$299,878
173 Mechanics/Other Garage Employees		\$41,342	\$42,992	\$42,992	\$45,560
199 Salaries - All Other		\$17,620	\$19,764	\$19,910	\$16,800
TOTAL SALARIES		\$470,106	\$468,030	\$471,951	\$470,228
210 State Retirement		\$77,759	\$90,188	\$85,275	\$98,034
220 Social Security		\$34,321	\$35,754	\$35,199	\$35,973
240 Group Insurance		\$88,916	\$108,091	\$106,241	\$78,580
270 Industrial Insurance		\$4,800	\$6,120	\$5,940	\$5,780
TOTAL BENEFITS		\$205,796	\$240,153	\$232,655	\$218,367
320 Professional - Educational Services		\$2,097	\$2,000	\$2,841	\$2,500
TOTAL PURCH/PROF SERV		\$2,097	\$2,000	\$2,841	\$2,500
411 Water/Sewage		\$615	\$600	\$572	\$600
412 Disposal Service		\$468	\$600	\$347	\$600
TOTAL PURCH PROPERTY SERVICES		\$1,083	\$1,200	\$919	\$1,200
515 Payments in lieu of Transportation		\$5,694	\$2,500	\$4,032	\$2,500
530 Communication (Telephone & Other)		\$1,417	\$2,000	\$1,515	\$2,000
580 Travel/Per Diem	\$9,864	\$7,000	\$10,555	\$7,000	
TOTAL OTHER PURCHASED SERVICES	\$16,975	\$11,500	\$16,102	\$11,500	
610 General Supplies	\$3,849	\$5,000	\$5,764	\$5,000	
621 Natural Gas	\$14,017	\$11,000	\$7,092	\$11,000	
622 Electricity	\$7,891	\$7,000	\$7,415	\$7,000	
624 Fuel Oil	\$162,543	\$135,000	\$129,331	\$130,000	

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
STUDENT TRANSPORTATION	681 Lubricants	\$4,978	\$1,000	\$3,476	\$1,000
	682 Tires and Tubes	\$5,863	\$6,000	\$2,692	\$6,000
	683 Repair Parts for Buses & Other Vehicles	\$39,452	\$20,000	\$20,294	\$20,000
	TOTAL SUPPLIES & MATERIALS	\$238,593	\$185,000	\$176,064	\$180,000
	730 Equipment	\$868	\$25,500	\$30,094	\$2,500
	732 School Buses	\$114,638	\$230,705	\$230,705	\$240,000
	TOTAL PROPERTY	\$115,506	\$256,205	\$260,799	\$242,500
	810 Dues and Fees	\$2,625	\$2,500	\$375	\$2,000
	891 Training	\$610	\$1,000	\$617	\$1,000
	TOTAL DEBT & MISCELLANEOUS	\$3,235	\$3,500	\$992	\$3,000
	TOTAL STUDENT TRANSPORTATION	\$1,053,391	\$1,167,588	\$1,162,323	\$1,129,295
TOTAL EXPENDITURES, 10 GENERAL FUND		\$21,436,853	\$23,147,554	\$22,179,743	\$22,847,070

Other Financing

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes				
	5100 Sale of Bonds				
	5110 Face Amount of Bonds Sold				
	5120 Premium or Discount on the Issuance of Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds	\$1,036,795		\$740,977	
	5210 Transfers out to Other Funds	(\$355,940)		(\$740,977)	
	5300 Sale of, or Compensation for Loss of, Fixed Assets				
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses	(\$6,652)		\$4,634	
	TOTAL OTHER FINANCING SOURCES (USES)	\$674,203		\$4,634	
	6000 OTHER ITEMS	6100 Capital Contributions			
6200 Amortization of Premium on Issuance of Bonds					
6300 Special Items					
6400 Extraordinary Items					
TOTAL OTHER ITEMS					
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$674,203	\$0	\$4,634	\$0

Summary

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$10,860,776	\$11,607,263	\$11,273,255	\$11,411,970
	2000 Total STATE	\$9,338,938	\$10,400,824	\$9,824,471	\$10,376,580

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	3000 Total FEDERAL	\$1,149,881	\$1,139,467	\$1,115,227	\$1,058,520
	TOTAL REVENUES	\$21,349,595	\$23,147,554	\$22,212,953	\$22,847,070
EXPENDITURES BY OBJECT	100 Salaries	\$12,081,555	\$12,125,856	\$12,144,933	\$12,180,770
	200 Employee Benefits	\$5,957,542	\$6,514,916	\$6,452,025	\$6,778,545
	300 Purchased Professional and Technical Services	\$201,316	\$305,084	\$168,651	\$231,031
	400 Purchased property Services	\$41,654	\$39,700	\$36,236	\$39,300
	500 Other Purchased Services	\$160,624	\$159,290	\$152,781	\$136,250
	600 Supplies	\$1,802,510	\$2,022,264	\$1,572,539	\$2,009,850
	700 Property	\$928,217	\$1,120,313	\$974,351	\$950,246
	800 Other Objects	\$263,435	\$860,131	\$678,227	\$521,078
	TOTAL EXPENDITURES	\$21,436,853	\$23,147,554	\$22,179,743	\$22,847,070
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$87,258)	\$0	\$33,210	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$674,203	\$0	\$4,634	\$0
NET CHANGE IN FUND BALANCE		\$586,945	\$0	\$37,844	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$2,880,799	\$3,467,744	\$3,467,744	\$3,505,588
FUND BALANCE - ENDING		\$3,467,744	\$3,467,744	\$3,505,588	\$3,505,588

Balance Sheet

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
ASSETS	8110 Cash	\$274,978		\$269,819	
	TOTAL ASSETS	\$274,978		\$269,819	
FUND BALANCES	9890 Assigned – Unrestricted Programs	\$274,978		\$269,819	
	TOTAL FUND BALANCES	\$274,978		\$269,819	
TOTAL LIABILITIES AND FUND BALANCES		\$274,978		\$269,819	
TOTAL ASSETS		\$274,978	\$0	\$269,819	\$0

Revenue

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
LOCAL	1740 Fees	\$254,958	\$315,000	\$261,176	\$260,000
	1750 School Vend & Stores	\$14,787	\$15,000	\$13,106	\$15,000
	1790 Other Student Activity	\$160,853	\$190,000	\$188,633	\$170,000
	1900 OTHER REVENUE - LOCAL SOURCES	\$97,363	\$105,000	\$100,497	\$100,000
	TOTAL LOCAL	\$527,961	\$625,000	\$563,412	\$545,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		\$527,961	\$625,000	\$563,412	\$545,000

Expenditure

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
INSTRUCTION	Purch/Prof Serv(300)				
	320 Professional - Educational Services		\$57,000		\$57,000
	340 Other Prof Services	\$54,843		\$46,936	
	TOTAL PURCH/PROF SERV	\$54,843	\$57,000	\$46,936	\$57,000
	580 Travel/Per Diem	\$46,845	\$50,000	\$41,458	\$50,000
	TOTAL OTHER PURCHASED SERVICES	\$46,845	\$50,000	\$41,458	\$50,000
	610 General Supplies	\$166,237	\$320,000	\$234,539	\$265,000
	630 Food	\$53,563		\$38,115	
	641 Textbooks	\$28,817		\$20,370	
	680 Maintenance Supplies & Materials	\$11,658		\$798	
	TOTAL SUPPLIES & MATERIALS	\$260,275	\$320,000	\$293,822	\$265,000
	730 Equipment	\$47,398	\$70,000	\$62,983	\$60,000
	TOTAL PROPERTY	\$47,398	\$70,000	\$62,983	\$60,000

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
INSTRUCTION	810 Dues and Fees	\$106,835	\$128,000	\$123,372	\$113,000
	TOTAL DEBT & MISCELLANEOUS	\$106,835	\$128,000	\$123,372	\$113,000
	TOTAL INSTRUCTION	\$516,196	\$625,000	\$568,571	\$545,000
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		\$516,196	\$625,000	\$568,571	\$545,000

Other Financing

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes				
	5100 Sale of Bonds				
	5110 Face Amount of Bonds Sold				
	5120 Premium or Discount on the Issuance of Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds				
	5210 Transfers out to Other Funds				
	5300 Sale of, or Compensation for Loss of, Fixed Assets				
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses				
	TOTAL OTHER FINANCING SOURCES (USES)				
	6000 OTHER ITEMS	6100 Capital Contributions			
6200 Amortization of Premium on Issuance of Bonds					
6300 Special Items					
6400 Extraordinary Items					
TOTAL OTHER ITEMS					
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0

Summary

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$527,961	\$625,000	\$563,412	\$545,000
	TOTAL REVENUES	\$527,961	\$625,000	\$563,412	\$545,000

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical Services	\$54,843	\$57,000	\$46,936	\$57,000
	500 Other Purchased Services	\$46,845	\$50,000	\$41,458	\$50,000
	600 Supplies	\$260,275	\$320,000	\$293,822	\$265,000
	700 Property	\$47,398	\$70,000	\$62,983	\$60,000
	800 Other Objects	\$106,835	\$128,000	\$123,372	\$113,000
	TOTAL EXPENDITURES	\$516,196	\$625,000	\$568,571	\$545,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$11,765	\$0	(\$5,159)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$11,765	\$0	(\$5,159)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$263,213	\$274,978	\$274,978	\$269,819
FUND BALANCE - ENDING		\$274,978	\$274,978	\$269,819	\$269,819

Balance Sheet

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
ASSETS	8110	Cash	\$164,764		\$270,025	
	8133	State			\$2,000	
	8134	Federal	\$8,753		\$13,017	
	TOTAL ASSETS		\$173,517		\$285,042	
LIABILITIES	9510	Accounts Payable	\$69		\$128	
	9530	Accrued Liabilities			\$21,637	
	9563	State	\$173,448		\$238,277	
	9564	Federal			\$25,000	
	TOTAL LIABILITIES		\$173,517		\$285,042	
FUND BALANCES	TOTAL FUND BALANCES		\$0			
TOTAL LIABILITIES AND FUND BALANCES			\$173,517		\$285,042	
TOTAL ASSETS			\$173,517	\$0	\$285,042	\$0

Revenue

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
LOCAL	1310	Tuition From Pupils or Parents	\$8,790	\$1,500	\$480	\$500
	1900	OTHER REVENUE - LOCAL SOURCES	\$8,435	\$11,000	\$10,676	\$10,000
	TOTAL LOCAL		\$17,225	\$12,500	\$11,156	\$10,500
STATE	3115	Special Ed - Pre-School	\$247,078	\$305,769	\$240,940	\$318,910
	3209	Adult High School	\$23,773	\$26,958	\$26,958	\$23,997
	3900	REVENUE - OTHER STATE AGENCIES		\$173,448		
	TOTAL STATE		\$270,851	\$506,175	\$267,898	\$342,907
FEDERAL	4522	IDEA - B -- Pre-School Disabled (Sec 619)	\$29,379	\$28,427	\$28,427	\$28,718
	4650	UPSTART		\$25,000		\$25,000
	TOTAL FEDERAL		\$29,379	\$53,427	\$28,427	\$53,718
TOTAL REVENUES, 23 NON K-12 PROGRAMS			\$317,455	\$572,102	\$307,481	\$407,125

Expenditure

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
INSTRUCTION	Salaries(100)					
		131 Salaries - Teachers	\$68,999	\$58,728	\$49,370	\$92,014
		161 Salaries - Tchr Aides & Para-Prof	\$141,432	\$138,428	\$135,816	\$135,442
	TOTAL SALARIES		\$210,431	\$197,156	\$185,186	\$227,456

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
INSTRUCTION	210 State Retirement	\$32,833	\$30,008	\$28,105	\$39,306
	220 Social Security	\$15,548	\$14,447	\$14,029	\$17,402
	240 Group Insurance	\$34,888	\$39,261	\$36,168	\$57,197
	270 Industrial Insurance	\$3,600	\$4,760	\$4,620	\$4,760
	TOTAL BENEFITS	\$86,869	\$88,476	\$82,922	\$118,665
	580 Travel/Per Diem	\$3,943	\$2,500	\$3,014	\$2,500
	TOTAL OTHER PURCHASED SERVICES	\$3,943	\$2,500	\$3,014	\$2,500
	610 General Supplies	\$11,350	\$273,250	\$26,460	\$15,746
	621 Natural Gas	\$931			
	622 Electricity	\$923			
	TOTAL SUPPLIES & MATERIALS	\$13,204	\$273,250	\$26,460	\$15,746
	810 Dues and Fees	\$2,100	\$7,500	\$7,229	\$4,000
	870 Indirect Costs - Restricted	\$587	\$420	\$358	\$1,026
	TOTAL DEBT & MISCELLANEOUS	\$2,687	\$7,920	\$7,587	\$5,026
	TOTAL INSTRUCTION	\$317,134	\$569,302	\$305,169	\$369,393
SUPPORT SERVICES - STUDENTS	Salaries(100)				
	144 Salaries - Psychological Personnel				\$22,699
	TOTAL SALARIES				\$22,699
	210 State Retirement				\$5,378
	220 Social Security				\$1,737
	240 Group Insurance				\$5,218
	TOTAL BENEFITS				\$12,333
TOTAL SUPPORT SERVICES - STUDENTS				\$35,032	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)				
	411 Water/Sewage	\$321	\$300	\$396	\$500
	TOTAL PURCH PROPERTY SERVICES	\$321	\$300	\$396	\$500
	621 Natural Gas		\$1,500	\$1,115	\$1,200
	622 Electricity		\$1,000	\$801	\$1,000
	TOTAL SUPPLIES & MATERIALS		\$2,500	\$1,916	\$2,200
TOTAL OPERATION & MAINTENANCE OF PLANT	\$321	\$2,800	\$2,312	\$2,700	
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS		\$317,455	\$572,102	\$307,481	\$407,125

Other Financing

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes				
	5100 Sale of Bonds				
	5110 Face Amount of Bonds Sold				
	5120 Premium or Discount on the Issuance of Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds				
	5210 Transfers out to Other Funds	(\$680,855)			
	5300 Sale of, or Compensation for Loss of, Fixed Assets				
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses				
	TOTAL OTHER FINANCING SOURCES (USES)	(\$680,855)			
	6000 OTHER ITEMS	6100 Capital Contributions			
6200 Amortization of Premium on Issuance of Bonds					
6300 Special Items					
6400 Extraordinary Items					
TOTAL OTHER ITEMS					
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(\$680,855)	\$0	\$0	\$0

Summary

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$17,225	\$12,500	\$11,156	\$10,500
	2000 Total STATE	\$270,851	\$506,175	\$267,898	\$342,907
	3000 Total FEDERAL	\$29,379	\$53,427	\$28,427	\$53,718
	TOTAL REVENUES	\$317,455	\$572,102	\$307,481	\$407,125
EXPENDITURES BY OBJECT	100 Salaries	\$210,431	\$197,156	\$185,186	\$250,155
	200 Employee Benefits	\$86,869	\$88,476	\$82,922	\$130,998
	400 Purchased property Services	\$321	\$300	\$396	\$500
	500 Other Purchased Services	\$3,943	\$2,500	\$3,014	\$2,500
	600 Supplies	\$13,204	\$275,750	\$28,376	\$17,946
	800 Other Objects	\$2,687	\$7,920	\$7,587	\$5,026
	TOTAL EXPENDITURES	\$317,455	\$572,102	\$307,481	\$407,125
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(\$680,855)	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$680,855)	\$0	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$680,855	\$0	\$0	\$0
FUND BALANCE - ENDING		\$0	\$0	\$0	\$0

Balance Sheet

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
ASSETS	8110	Cash	\$4,752,446		\$4,523,119	
	8131	Local	\$6,256			
	8132	Local Property Taxes	\$1,378,366		\$902,114	
	TOTAL ASSETS		\$6,137,068		\$5,425,233	
LIABILITIES	9510	Accounts Payable	\$414,216		\$256,822	
	9560	Deferred Revenue			\$897,034	
	9562	Property Taxes	\$1,378,366			
	TOTAL LIABILITIES		\$1,792,582		\$1,153,856	
FUND BALANCES	9871	Restricted – Capital Outlay	\$3,782,291		\$4,124,650	
	9881	Committed – Contracts	\$562,195		\$146,727	
	TOTAL FUND BALANCES		\$4,344,486		\$4,271,377	
TOTAL LIABILITIES AND FUND BALANCES			\$6,137,068		\$5,425,233	
TOTAL ASSETS			\$6,137,068	\$0	\$5,425,233	\$0

Revenue

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
LOCAL	1124	Capital Local Levy	\$1,352,797	\$1,392,366	\$1,390,503	\$897,034
	1125	Tax Sales and Redemp - Capital Local	\$17,004	\$22,000	\$19,852	\$20,000
	1174	FILT--Capital Local Levy	\$39,637	\$36,500	\$39,642	\$30,000
	1500	EARNINGS ON INVESTMENTS	\$38,480	\$41,000	\$40,218	\$34,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$49,451	\$22,000	\$21,670	
	TOTAL LOCAL		\$1,497,369	\$1,513,866	\$1,511,885	\$981,034
STATE	3700 MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)			\$100,000		
	3900 REVENUE - OTHER STATE AGENCIES			\$22,081	\$22,081	
	TOTAL STATE			\$122,081	\$22,081	
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$1,497,369	\$1,635,947	\$1,533,966	\$981,034

Expenditure

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
OPERATION & MAINTENANCE OF PLANT	Salaries(100)					
	182	Salaries - Custodial & Maintenance	\$163,699	\$172,786	\$172,465	
	199	Salaries - All Other	\$5,066	\$6,828	\$6,740	
	TOTAL SALARIES		\$168,765	\$179,614	\$179,205	
	210	State Retirement	\$34,819	\$46,297	\$46,073	
	220	Social Security	\$12,539	\$13,380	\$13,322	
	240	Group Insurance	\$37,667	\$41,300	\$41,218	

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
OPERATION & MAINTENANCE OF PLANT	270 Industrial Insurance	\$900	\$1,020	\$990	\$1,020
	TOTAL BENEFITS	\$85,925	\$101,997	\$101,603	\$1,020
	320 Professional - Educational Services		\$14,000	\$17,300	\$15,000
	TOTAL PURCH/PROF SERV		\$14,000	\$17,300	\$15,000
	521 Property Insurance	\$107,315	\$106,000	\$105,655	\$105,000
	TOTAL OTHER PURCHASED SERVICES	\$107,315	\$106,000	\$105,655	\$105,000
	610 General Supplies	\$480	\$1,000	\$942	
	680 Maintenance Supplies & Materials		\$349,500	\$300,802	\$300,000
	TOTAL SUPPLIES & MATERIALS	\$480	\$350,500	\$301,744	\$300,000
	720 Buildings		\$455,000	\$585,360	\$350,000
	730 Equipment	\$3,340	\$90,000	\$102,986	\$50,000
	733 Furniture and Fixtures		\$100,000	\$99,486	\$50,000
	734 Technology Related Hardware		\$100,000	\$62,793	
	735 Non-Bus Vehicles	\$68,980	\$53,600	\$38,238	
	739 Other Equipment		\$63,236		\$101,014
	TOTAL PROPERTY	\$72,320	\$861,836	\$888,863	\$551,014
	810 Dues and Fees	\$7,811	\$13,000	\$12,705	
	891 Training	\$1,225			
	TOTAL DEBT & MISCELLANEOUS	\$9,036	\$13,000	\$12,705	
TOTAL OPERATION & MAINTENANCE OF PLANT	\$443,841	\$1,626,947	\$1,607,075	\$972,034	
FOOD SERVICES	Property(700)				
	730 Equipment		\$10,000		\$10,000
	TOTAL PROPERTY		\$10,000		\$10,000
	TOTAL FOOD SERVICES		\$10,000		\$10,000
□	Purch/Prof Serv(300)				
	320 Professional - Educational Services	\$128,875			
	TOTAL PURCH/PROF SERV	\$128,875			
	680 Maintenance Supplies & Materials	\$380,837			
	TOTAL SUPPLIES & MATERIALS	\$380,837			
	710 Land & Site Improvements	\$4,204			
	720 Buildings	\$480,844			
	730 Equipment	\$84,272			
TOTAL PROPERTY	\$569,320				
TOTAL	\$1,079,032				
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		\$1,522,873	\$1,636,947	\$1,607,075	\$982,034

Other Financing

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes				
	5100 Sale of Bonds				
	5110 Face Amount of Bonds Sold				
	5120 Premium or Discount on the Issuance of Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds				
	5210 Transfers out to Other Funds				
	5300 Sale of, or Compensation for Loss of, Fixed Assets	\$2,550	\$1,000		\$1,000
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses				
	TOTAL OTHER FINANCING SOURCES (USES)	\$2,550	\$1,000		\$1,000
	6000 OTHER ITEMS	6100 Capital Contributions			
6200 Amortization of Premium on Issuance of Bonds					
6300 Special Items					
6400 Extraordinary Items					
TOTAL OTHER ITEMS					
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$2,550	\$1,000	\$0	\$1,000

Summary

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$1,497,369	\$1,513,866	\$1,511,885	\$981,034
	2000 Total STATE		\$122,081	\$22,081	
	TOTAL REVENUES	\$1,497,369	\$1,635,947	\$1,533,966	\$981,034
EXPENDITURES BY OBJECT	100 Salaries	\$168,765	\$179,614	\$179,205	
	200 Employee Benefits	\$85,925	\$101,997	\$101,603	\$1,020
	300 Purchased Professional and Technical Services	\$128,875	\$14,000	\$17,300	\$15,000
	500 Other Purchased Services	\$107,315	\$106,000	\$105,655	\$105,000
	600 Supplies	\$381,317	\$350,500	\$301,744	\$300,000
	700 Property	\$641,640	\$871,836	\$888,863	\$561,014
	800 Other Objects	\$9,036	\$13,000	\$12,705	
	TOTAL EXPENDITURES	\$1,522,873	\$1,636,947	\$1,607,075	\$982,034
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$25,504)	(\$1,000)	(\$73,109)	(\$1,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$2,550	\$1,000	\$0	\$1,000
NET CHANGE IN FUND BALANCE		(\$22,954)	\$0	(\$73,109)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$4,367,440	\$4,344,486	\$4,344,486	\$4,271,377
FUND BALANCE - ENDING		\$4,344,486	\$4,344,486	\$4,271,377	\$4,271,377

Balance Sheet

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
ASSETS	8110	Cash	\$237,730		\$160,123	
	8133	State	\$70,840		\$76,885	
	8134	Federal	\$18,055		\$39,707	
	8140	Inventories	\$88,711		\$124,172	
	TOTAL ASSETS		\$415,336		\$400,887	
LIABILITIES	9510	Accounts Payable	\$1,184		\$8,133	
	9530	Accrued Liabilities			\$28,396	
	9540	Accrued Salaries and Withholdings	\$30,479			
	TOTAL LIABILITIES		\$31,663		\$36,529	
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$88,711		\$124,172	
	9872	Restricted – Food Service	\$294,962		\$240,186	
	TOTAL FUND BALANCES		\$383,673		\$364,358	
TOTAL LIABILITIES AND FUND BALANCES			\$415,336		\$400,887	
TOTAL ASSETS			\$415,336	\$0	\$400,887	\$0

Revenue

			Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
LOCAL	1500	EARNINGS ON INVESTMENTS	\$2,762	\$3,000	\$1,446	\$3,000
	1610	Sales to Students	\$237,029	\$279,500	\$250,304	\$270,500
	1620	Sales to Adults	\$1,906	\$4,000	\$1,707	\$4,000
	1690	Other Local Revenue	\$14,549	\$12,000	\$4,849	\$10,000
	TOTAL LOCAL		\$256,246	\$298,500	\$258,306	\$287,500
STATE	3700	MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)		\$25,000		
	3770	School Lunch Program (Liquor Tax)	\$157,710	\$164,000	\$161,058	\$159,000
	TOTAL STATE		\$157,710	\$189,000	\$161,058	\$159,000
FEDERAL	4571	National School Lunch Program	\$75,179	\$87,000	\$81,767	\$70,000
	4572	Natl School Lunch Prog - Free and Reduced	\$362,175	\$373,000	\$350,975	\$415,000
	4574	Fed School Breakfast Reimb	\$130,977	\$153,000	\$127,441	\$155,000
	4577	Federal Summer Food Program	\$18,054	\$47,000	\$39,707	\$30,000
	4578	NET (Nutrition Education Training)		\$1,400	\$1,395	
	4579	Other Child Nutrition Programs	\$59,033	\$75,000	\$63,560	\$75,000
TOTAL FEDERAL		\$645,418	\$736,400	\$664,845	\$745,000	
TOTAL REVENUES, 49 SCHOOL FOOD SERVICES FUND			\$1,059,374	\$1,223,900	\$1,084,209	\$1,191,500

Expenditure

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
FOOD SERVICES	Salaries(100)				
	191 Salaries - Food Serv Pers	\$401,872	\$403,307	\$391,600	\$364,868
	TOTAL SALARIES	\$401,872	\$403,307	\$391,600	\$364,868
	210 State Retirement	\$73,569	\$83,589	\$76,188	\$74,248
	220 Social Security	\$29,029	\$29,745	\$28,555	\$27,975
	240 Group Insurance	\$85,054	\$86,411	\$84,455	\$78,612
	270 Industrial Insurance	\$6,820	\$7,480	\$7,260	\$8,840
	TOTAL BENEFITS	\$194,472	\$207,225	\$196,458	\$189,675
	580 Travel/Per Diem	\$3,304	\$3,750	\$2,657	\$2,000
	TOTAL OTHER PURCHASED SERVICES	\$3,304	\$3,750	\$2,657	\$2,000
	610 General Supplies	\$47,601	\$54,500	\$46,215	\$53,300
	630 Food	\$431,858	\$534,118	\$447,967	\$569,657
	680 Maintenance Supplies & Materials	\$7,589	\$9,000	\$8,311	\$5,000
	TOTAL SUPPLIES & MATERIALS	\$487,048	\$597,618	\$502,493	\$627,957
	730 Equipment	\$9,826	\$5,000	\$3,328	
	TOTAL PROPERTY	\$9,826	\$5,000	\$3,328	
	810 Dues and Fees	\$3,463	\$7,000	\$6,988	\$7,000
	TOTAL DEBT & MISCELLANEOUS	\$3,463	\$7,000	\$6,988	\$7,000
TOTAL FOOD SERVICES	\$1,099,985	\$1,223,900	\$1,103,524	\$1,191,500	
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICES FUND	\$1,099,985	\$1,223,900	\$1,103,524	\$1,191,500	

Other Financing

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes				
	5100 Sale of Bonds				
	5110 Face Amount of Bonds Sold				
	5120 Premium or Discount on the Issuance of Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds				
	5210 Transfers out to Other Funds				
	5300 Sale of, or Compensation for Loss of, Fixed Assets				
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses				
	TOTAL OTHER FINANCING SOURCES (USES)				
6000 OTHER ITEMS	6100 Capital Contributions				
	6200 Amortization of Premium on Issuance of Bonds				
	6300 Special Items				

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
6000 OTHER ITEMS	6400 Extraordinary Items				
	TOTAL OTHER ITEMS				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0

Summary

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$256,246	\$298,500	\$258,306	\$287,500
	2000 Total STATE	\$157,710	\$189,000	\$161,058	\$159,000
	3000 Total FEDERAL	\$645,418	\$736,400	\$664,845	\$745,000
	TOTAL REVENUES	\$1,059,374	\$1,223,900	\$1,084,209	\$1,191,500
EXPENDITURES BY OBJECT	100 Salaries	\$401,872	\$403,307	\$391,600	\$364,868
	200 Employee Benefits	\$194,472	\$207,225	\$196,458	\$189,675
	500 Other Purchased Services	\$3,304	\$3,750	\$2,657	\$2,000
	600 Supplies	\$487,048	\$597,618	\$502,493	\$627,957
	700 Property	\$9,826	\$5,000	\$3,328	
	800 Other Objects	\$3,463	\$7,000	\$6,988	\$7,000
	TOTAL EXPENDITURES	\$1,099,985	\$1,223,900	\$1,103,524	\$1,191,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$40,611)	\$0	(\$19,315)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$40,611)	\$0	(\$19,315)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$424,284	\$383,673	\$383,673	\$364,358
FUND BALANCE - ENDING		\$383,673	\$383,673	\$364,358	\$364,358

SUMMARY - ALL FUNDS

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$13,159,577	\$14,057,129	\$13,618,014	\$13,236,004
	2000 Total STATE	\$9,767,499	\$11,218,080	\$10,275,508	\$10,878,487
	3000 Total FEDERAL	\$1,824,678	\$1,929,294	\$1,808,499	\$1,857,238
	TOTAL REVENUES	\$24,751,754	\$27,204,503	\$25,702,021	\$25,971,729
EXPENDITURES BY OBJECT	100 Salaries	\$12,862,623	\$12,905,933	\$12,900,924	\$12,795,793
	200 Employee Benefits	\$6,324,808	\$6,912,614	\$6,833,008	\$7,100,238
	300 Purchased Professional and Technical Services	\$385,034	\$376,084	\$232,887	\$303,031
	400 Purchased property Services	\$41,975	\$40,000	\$36,632	\$39,800
	500 Other Purchased Services	\$322,031	\$321,540	\$305,565	\$295,750
	600 Supplies	\$2,944,354	\$3,566,132	\$2,698,974	\$3,220,753
	700 Property	\$1,627,081	\$2,067,149	\$1,929,525	\$1,571,260

		Actual 2013	Final Budget 2014	Actual 2014	Original Budget 2015
EXPENDITURES BY OBJECT	800 Other Objects	\$385,456	\$1,016,051	\$828,879	\$646,104
	TOTAL EXPENDITURES	\$24,893,362	\$27,205,503	\$25,766,394	\$25,972,729
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$141,608)	(\$1,000)	(\$64,373)	(\$1,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(\$4,102)	\$1,000	\$4,634	\$1,000
NET CHANGE IN FUND BALANCE		(\$145,710)	\$0	(\$59,739)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$8,616,591	\$8,470,881	\$8,470,881	\$8,411,142
FUND BALANCE - ENDING		\$8,470,881	\$8,470,881	\$8,411,142	\$8,411,142