

Annual Financial Report

(09) EMERY DISTRICT

10 General Fund

Balance Sheet

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
ASSETS	8110	Cash	\$5,353,538		\$6,135,301	
	8130	Receivables	\$2,670		\$15,930	
	8132	Local Property Taxes	\$10,402,174		\$11,254,057	
	8133	State	\$12,647		\$52,038	
	8134	Federal	\$420,664		\$409,509	
	8140	Inventories	\$9,175		\$8,213	
	TOTAL ASSETS			\$16,200,868		\$17,875,048
LIABILITIES	9510	Accounts Payable	\$223,647		\$361,723	
	9530	Accrued Liabilities	\$1,126,164		\$1,161,302	
	9540	Accrued Salaries and Withholdings	\$754,501		\$791,941	
	9560	Deferred Revenue	\$10,349,783		\$11,195,235	
	9561	Other Local	\$21,416		\$684	
	9563	State	\$219,769		\$259,312	
	TOTAL LIABILITIES			\$12,695,280		\$13,770,197
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$9,175		\$8,213	
	9880	Committed – Undistributed Reserve	\$1,000,000		\$1,000,000	
	9890	Assigned – Unrestricted Programs	\$234,679		\$201,309	
	9899	Unassigned Fund Balance	\$2,261,734		\$2,895,329	
	TOTAL FUND BALANCES			\$3,505,588		\$4,104,851
TOTAL LIABILITIES AND FUND BALANCES			\$16,200,868		\$17,875,048	
TOTAL ASSETS			\$16,200,868	\$0	\$17,875,048	\$0

Revenue

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL	1110	Basic Rate (General Fund)	\$3,053,686	\$2,967,940	\$2,877,313	\$3,534,266
	1111	Tax Sales and Redemp - Basic	\$44,114	\$94,000	\$89,528	\$70,000
	1112	Voted Local Levy	\$3,178,863	\$3,225,436	\$3,249,034	\$3,281,818
	1113	Tax Sales and Redemp - Voted Local	\$45,384	\$95,000	\$96,936	\$70,000
	1114	Board Local Levy	\$3,622,471	\$4,186,292	\$4,213,654	\$4,256,999
	1115	Tax Sales and Redemp-Board Local	\$51,715	\$120,000	\$124,688	\$90,000
	1134	Judgment Recovery	\$403,531	\$184,407	\$183,562	\$122,152
	1135	Tax Sales and Redemp – Judgment Rec	\$3,265	\$4,000	\$3,200	
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$74,793	\$70,000	\$72,305	\$70,000
	1160	FILT--Basic Rate	\$89,868	\$90,000	\$84,430	\$90,000
	1162	FILT--Voted Local	\$90,649	\$90,000	\$91,708	\$90,000
	1164	FILT--Board Local	\$103,287	\$100,000	\$115,212	\$100,000

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL	1184	FILT--Judgment Recovery	\$6,007	\$10,000	\$8,198	
	1310	Tuition From Pupils or Parents	\$18,238		\$12,831	
	1400	TRANSPORTATION FEES	\$1,056	\$5,000	\$4,199	\$5,000
	1500	EARNINGS ON INVESTMENTS	\$52,237	\$57,000	\$54,420	\$50,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$420,764	\$747,687	\$573,537	\$488,624
	1910	Rentals	\$432		\$593	
	1940	Textbooks (Sales and Rentals)	\$12,895	\$14,000	\$14,364	\$14,000
	TOTAL LOCAL			\$11,273,255	\$12,060,762	\$11,869,712
STATE	3010	Regular School Programs K-12	\$3,024,030	\$3,551,483	\$3,312,944	\$2,951,019
	3015	Necessarily Existent Small Schools	\$1,524,459	\$1,626,839	\$1,626,839	\$1,672,590
	3020	Professional Staff	\$728,090	\$763,781	\$763,781	\$789,173
	3025	Administrative Costs	\$173,940	\$178,320	\$178,320	\$185,520
	3105	Special Ed - Add-On	\$1,095,180	\$997,029	\$997,029	\$1,069,092
	3110	Special Ed - Self-Contained	\$143,967	\$169,255	\$169,255	\$215,788
	3120	Extend Yr Prog - Severely Disabled	\$6,137	\$8,247	\$8,247	\$8,467
	3125	Special Ed - State Programs	\$55,380	\$52,352	\$52,352	\$33,448
	3155	Applied Tech - Add-On	\$517,099	\$461,001	\$457,694	\$491,944
	3200	OTHER STATE PROGRAMS	(\$17,029)		(\$18,865)	
	3211	Gifted and Talented	\$9,430	\$12,266	\$9,684	\$12,482
	3212	Advanced Placement	\$1,787	\$2,582	\$2,582	
	3213	Concurrent Enrollment	\$12,886	\$24,704	\$24,704	\$24,704
	3215	At-Risk - Student Program	\$113,852	\$146,277	\$139,262	\$134,094
	3221	At-Risk --Youth-In-Custody		\$13,134	\$12,734	\$13,000
	3230	Class Size Reduction -- K-8	\$424,135	\$427,690	\$442,845	\$442,161
	3410	Flexible Allocation	\$111,577	\$109,178	\$109,186	\$107,959
	3415	Pupil Transportation	\$536,518	\$509,627	\$509,627	\$555,725
	3435	Regional Service Centers	\$66,307	\$66,300	\$66,300	
	3468	School Nurses	\$6,112	\$6,107	\$6,107	
	3520	School Land Trust Prog	\$221,394	\$217,773	\$199,982	\$212,234
	3641	Early Interventions	\$61,295	\$57,112	\$43,841	\$56,573
	3646	Online Assessment	\$29,581		\$14,926	
	3700	MISCELLANEOUS STATE REVENUES (STATE, NON-MSP)		\$396,355		\$110,000
	3709	Driver Ed - Vehicles	\$14,308	\$21,038	\$21,038	\$14,000
	3710	Driver Ed - Behind-The-Wheel	\$15,340	\$16,000	\$19,410	\$16,117
	3772	Fee on Fines	\$1,211	\$1,978	\$1,211	\$1,900
	3774	Suicide Prevention		\$500		
	3780	SEA Discretionary Fund		\$15,000	\$15,000	
	3799	Evaluation & Assessment - UPASS	\$15,889	\$15,768	\$15,768	\$15,644
	3805	Reading Achievement Program	\$63,665	\$61,910	\$61,910	\$61,569
	3810	Library Books and Supplies	\$5,806	\$2,985	\$2,985	\$8,631
	3861	Math/Science B Teacher Enhancement	\$26,037			
	3868	Teachers Materials & Supplies	\$23,151	\$22,655	\$22,655	\$22,655
3876	Educator Salary Adjustments	\$732,990	\$732,054	\$732,054	\$732,054	
3878	Extended Year for Special Ed	\$11,626	\$14,771	\$13,263		
3900	REVENUE - OTHER STATE AGENCIES	\$68,321	\$231,787	\$31,472	\$23,094	
TOTAL STATE			\$9,824,471	\$10,933,858	\$10,066,142	\$9,981,637

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
FEDERAL	4100 UNRESTRICTED REVENUE DIRECT FROM FED GOV	\$7	\$1,000	\$806	
	4524 IDEA - B -- Disabled (PL 101-476)	\$487,923	\$520,370	\$516,731	\$484,282
	4538 Formula Allocation	\$23,078	\$26,000	\$16,075	\$27,369
	4700 FEDERAL REV THRU OTHER AGENCIES	\$123,274	\$28,358	\$28,358	
	4801 Federal NCLB Title I A - LEA Grants	\$244,773	\$315,917	\$306,917	\$296,780
	4810 Federal Forest Revenue (in lieu of tax)	\$142,002	\$134,790	\$134,790	\$100,000
	4860 Federal NCLB Title II A - Teacher Quality	\$89,470	\$101,108	\$78,408	\$101,108
	4880 Federal NCLB Title III A - English Language Acquisition	\$4,700			
TOTAL FEDERAL		\$1,115,227	\$1,127,543	\$1,082,085	\$1,009,539
TOTAL REVENUES, 10 GENERAL FUND		\$22,212,953	\$24,122,163	\$23,017,939	\$23,324,035

Expenditure

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
INSTRUCTION	Salaries(100)				
	131 Salaries - Teachers	\$6,749,932	\$6,623,148	\$6,593,538	\$6,645,288
	132 Salaries - Substitute Teachers	\$115,572	\$120,000	\$113,421	\$120,000
	144 Salaries - Psychological Personnel	\$55,997	\$55,207	\$56,411	\$57,070
	161 Salaries - Tchr Aides & Para-Prof	\$798,813	\$746,562	\$758,083	\$758,964
	199 Salaries - All Other	\$333,626	\$397,576	\$394,476	\$264,000
	TOTAL SALARIES	\$8,053,940	\$7,942,493	\$7,915,929	\$7,845,322
	210 State Retirement	\$1,782,911	\$1,892,024	\$1,875,832	\$1,863,656
	220 Social Security	\$593,231	\$606,251	\$584,629	\$600,085
	240 Group Insurance	\$1,792,927	\$1,780,410	\$1,730,540	\$1,879,886
	270 Industrial Insurance	\$67,814	\$58,480	\$67,537	\$79,200
	280 Unemployment Insurance	\$6,783	\$20,000	\$18,390	\$15,000
	TOTAL BENEFITS	\$4,243,666	\$4,357,165	\$4,276,928	\$4,437,827
	320 Professional - Educational Services	\$83,995	\$142,613	\$44,304	\$147,303
	330 Prof Emp Training and Dev	\$226	\$12,000		
	TOTAL PURCH/PROF SERV	\$84,221	\$154,613	\$44,304	\$147,303
	580 Travel/Per Diem	\$37,385	\$20,000	\$21,393	\$12,100
	TOTAL OTHER PURCHASED SERVICES	\$37,385	\$20,000	\$21,393	\$12,100
	610 General Supplies	\$245,068	\$1,406,244	\$354,173	\$629,497
	641 Textbooks	\$42,258	\$163,689	\$204,440	\$224,719
	670 Software	\$54,686	\$60,000	\$60,525	\$60,000
	TOTAL SUPPLIES & MATERIALS	\$342,012	\$1,629,933	\$619,138	\$914,216
	720 Buildings	\$143,026	\$146,851	\$188,405	\$144,227
	730 Equipment	\$321,599	\$348,991	\$224,739	\$289,879
	732 School Buses	\$2,894	\$1,883		\$1,600
	733 Furniture and Fixtures	\$36,057	\$44,848	\$28,862	\$45,138
	734 Technology Related Hardware	\$183,444	\$165,000	\$134,813	\$185,000
735 Non-Bus Vehicles	\$14,308	\$51,238	\$44,440	\$64,000	
TOTAL PROPERTY	\$701,328	\$758,812	\$621,259	\$729,844	

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
INSTRUCTION	810 Dues and Fees	\$51,196	\$50,158	\$50,074	\$38,201
	870 Indirect Costs - Restricted	\$176,155	\$253,619	\$249,092	\$247,689
	890 Misc Expenditures	\$1,787	\$167,582	\$2,582	
	TOTAL DEBT & MISCELLANEOUS	\$229,138	\$471,359	\$301,748	\$285,890
TOTAL INSTRUCTION		\$13,691,690	\$15,334,375	\$13,800,699	\$14,372,502
SUPPORT SERVICES - STUDENTS	Salaries(100)				
	142 Salaries - Guidance Personnel	\$176,354	\$180,668	\$166,082	\$189,502
	144 Salaries - Psychological Personnel	\$89,904	\$68,098	\$68,128	\$70,358
	152 Salaries - Sec & Clerical Pers	\$26,712	\$26,964	\$26,964	\$27,790
	199 Salaries - All Other	\$5,404	\$5,434	\$5,434	
	TOTAL SALARIES	\$298,374	\$281,164	\$266,608	\$287,650
	210 State Retirement	\$65,341	\$65,244	\$61,832	\$66,780
	220 Social Security	\$21,995	\$21,511	\$19,123	\$22,005
	240 Group Insurance	\$88,060	\$91,712	\$96,175	\$107,658
	270 Industrial Insurance	\$1,980	\$1,700	\$1,985	\$2,000
	TOTAL BENEFITS	\$177,376	\$180,167	\$179,115	\$198,443
	320 Professional - Educational Services	\$43,518	\$54,107	\$44,816	\$48,000
	TOTAL PURCH/PROF SERV	\$43,518	\$54,107	\$44,816	\$48,000
	580 Travel/Per Diem	\$222		\$791	
	TOTAL OTHER PURCHASED SERVICES	\$222		\$791	
	610 General Supplies	\$2,365	\$3,871	\$2,215	\$3,737
	TOTAL SUPPLIES & MATERIALS	\$2,365	\$3,871	\$2,215	\$3,737
	730 Equipment	\$1,545	\$2,513	\$145	\$2,457
	TOTAL PROPERTY	\$1,545	\$2,513	\$145	\$2,457
	TOTAL SUPPORT SERVICES - STUDENTS		\$523,400	\$521,822	\$493,690
SUPPORT SERVICES - STAFF ASSISTANCE	Salaries(100)				
	115 Salaries - Supervisors and Directors	\$194,683	\$186,677	\$189,176	\$186,338
	145 Salaries - Media Personnel - Licensed	\$56,570	\$58,316	\$58,340	\$60,140
	199 Salaries - All Other	\$1,490	\$1,517	\$1,517	
	TOTAL SALARIES	\$252,743	\$246,510	\$249,033	\$246,478
	210 State Retirement	\$55,227	\$58,398	\$61,632	\$58,390
	220 Social Security	\$19,141	\$18,858	\$18,893	\$18,855
	240 Group Insurance	\$29,081	\$40,698	\$38,052	\$40,424
	270 Industrial Insurance	\$660	\$1,020	\$1,191	\$1,200
	TOTAL BENEFITS	\$104,109	\$118,974	\$119,768	\$118,869
	580 Travel/Per Diem	\$200	\$3,750	\$3,181	\$2,750
	TOTAL OTHER PURCHASED SERVICES	\$200	\$3,750	\$3,181	\$2,750
	644 Library Books	\$13,310	\$25,585	\$16,281	\$17,947
	646 Audiovisual Materials	\$10,043	\$18,117	\$14,401	\$11,823
	TOTAL SUPPLIES & MATERIALS	\$23,353	\$43,702	\$30,682	\$29,770
	TOTAL SUPPORT SERVICES - STAFF ASSISTANCE		\$380,405	\$412,936	\$402,664

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries(100)				
	111 Compensation - School Board	\$19,045	\$18,900	\$18,900	\$18,900
	112 Salaries - Superintendent	\$106,940	\$108,499	\$109,399	\$109,579
	152 Salaries - Sec & Clerical Pers	\$19,314	\$19,502	\$19,502	\$20,097
	199 Salaries - All Other	\$1,070	\$5,885	\$5,885	\$4,800
	TOTAL SALARIES	\$146,369	\$152,786	\$153,686	\$153,376
	210 State Retirement	\$18,948	\$35,938	\$20,584	\$36,335
	220 Social Security	\$10,256	\$11,699	\$10,899	\$11,733
	240 Group Insurance	\$111,777	\$106,966	\$108,926	\$112,093
	270 Industrial Insurance	\$660	\$680	\$794	\$800
	TOTAL BENEFITS	\$141,641	\$155,283	\$141,203	\$160,961
	522 Liability Insurance	\$16,930	\$18,000	\$17,718	\$18,000
	580 Travel/Per Diem	\$10,091	\$8,000	\$6,158	\$8,000
	TOTAL OTHER PURCHASED SERVICES	\$27,021	\$26,000	\$23,876	\$26,000
	610 General Supplies	\$2,080	\$2,000	\$4,054	\$2,000
	TOTAL SUPPLIES & MATERIALS	\$2,080	\$2,000	\$4,054	\$2,000
	810 Dues and Fees	\$23,968	\$25,000	\$28,881	\$26,000
	820 Judgments Against the LEA	\$406,143	\$179,407	\$180,006	\$122,152
	TOTAL DEBT & MISCELLANEOUS	\$430,111	\$204,407	\$208,887	\$148,152
	TOTAL SUPPORT SERVICES - GENERAL DIST ADMIN	\$747,222	\$540,476	\$531,706	\$490,489
SUPPORT SERVICES - SCHOOL ADMIN	Salaries(100)				
	121 Salaries - Principals and Assistants	\$899,688	\$907,331	\$905,820	\$933,820
	152 Salaries - Sec & Clerical Pers	\$373,868	\$385,728	\$382,708	\$377,490
	199 Salaries - All Other	\$32,794	\$32,084	\$30,884	\$24,000
	TOTAL SALARIES	\$1,306,350	\$1,325,143	\$1,319,412	\$1,335,310
	210 State Retirement	\$289,739	\$309,385	\$316,061	\$316,336
	220 Social Security	\$97,008	\$99,589	\$97,134	\$102,151
	240 Group Insurance	\$295,436	\$326,948	\$330,143	\$374,001
	270 Industrial Insurance	\$7,260	\$8,500	\$9,925	\$8,800
	TOTAL BENEFITS	\$689,443	\$744,422	\$753,263	\$801,288
	580 Travel/Per Diem	\$4,525	\$13,500	\$4,287	\$9,500
	TOTAL OTHER PURCHASED SERVICES	\$4,525	\$13,500	\$4,287	\$9,500
	810 Dues and Fees	\$4,797	\$4,000	\$4,336	\$4,000
TOTAL DEBT & MISCELLANEOUS	\$4,797	\$4,000	\$4,336	\$4,000	
TOTAL SUPPORT SERVICES - SCHOOL ADMIN	\$2,005,115	\$2,087,065	\$2,081,298	\$2,150,098	
SUPPORT SERVICES - CENTRAL SERVICES	Salaries(100)				
	114 Salaries - School Bus. Administrator	\$85,145	\$85,996	\$85,853	\$85,995
	151 Salaries - Accounting Personnel	\$102,813	\$104,880	\$103,836	\$108,492
	182 Salaries - Custodial & Maintenance	\$19,919	\$18,217	\$18,035	\$19,131
	199 Salaries - All Other	\$22,464	\$25,890	\$24,290	\$24,000
	TOTAL SALARIES	\$230,341	\$234,983	\$232,014	\$237,618
	210 State Retirement	\$53,932	\$54,039	\$55,232	\$56,291
	220 Social Security	\$17,012	\$17,609	\$17,262	\$18,178
240 Group Insurance	\$32,921	\$28,769	\$28,481	\$25,369	

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SUPPORT SERVICES - CENTRAL SERVICES	270 Industrial Insurance	\$990	\$1,020	\$1,191	\$1,200
	TOTAL BENEFITS	\$104,855	\$101,437	\$102,166	\$101,038
	320 Professional - Educational Services	\$20,771	\$16,500	\$14,481	\$12,500
	330 Prof Emp Training and Dev	\$17,300	\$17,000	\$15,023	\$16,000
	TOTAL PURCH/PROF SERV	\$38,071	\$33,500	\$29,504	\$28,500
	523 Fidelity Bond Premiums		\$2,000		\$2,000
	580 Travel/Per Diem	\$2,471	\$2,000	\$2,587	\$2,000
	TOTAL OTHER PURCHASED SERVICES	\$2,471	\$4,000	\$2,587	\$4,000
	610 General Supplies	\$22,739	\$32,500	\$25,480	\$32,500
	TOTAL SUPPLIES & MATERIALS	\$22,739	\$32,500	\$25,480	\$32,500
	730 Equipment		\$15,000	\$19,509	
	TOTAL PROPERTY		\$15,000	\$19,509	
	810 Dues and Fees	\$13,189	\$15,000	\$13,952	\$15,000
	TOTAL DEBT & MISCELLANEOUS	\$13,189	\$15,000	\$13,952	\$15,000
TOTAL SUPPORT SERVICES - CENTRAL SERVICES	\$411,666	\$436,420	\$425,212	\$418,656	
OPERATION & MAINTENANCE OF PLANT	Salaries(100)				
	182 Salaries - Custodial & Maintenance	\$1,315,908	\$1,470,824	\$1,468,214	\$1,584,566
	199 Salaries - All Other	\$68,957	\$96,520	\$93,720	\$82,800
	TOTAL SALARIES	\$1,384,865	\$1,567,344	\$1,561,934	\$1,667,366
	210 State Retirement	\$302,400	\$354,585	\$349,974	\$374,637
	220 Social Security	\$103,091	\$119,909	\$115,949	\$127,552
	240 Group Insurance	\$342,889	\$357,848	\$364,265	\$378,774
	270 Industrial Insurance	\$9,900	\$12,240	\$15,085	\$13,600
	TOTAL BENEFITS	\$758,280	\$844,582	\$845,273	\$894,563
	411 Water/Sewage	\$23,102	\$22,600	\$24,587	\$24,400
	412 Disposal Service	\$12,215	\$15,500	\$10,644	\$13,100
	TOTAL PURCH PROPERTY SERVICES	\$35,317	\$38,100	\$35,231	\$37,500
	530 Communication (Telephone & Other)	\$61,023	\$59,500	\$60,720	\$60,500
	580 Travel/Per Diem	\$3,832	\$6,000	\$7,982	\$6,000
	TOTAL OTHER PURCHASED SERVICES	\$64,855	\$65,500	\$68,702	\$66,500
	610 General Supplies	\$5,949	\$10,700	\$10,411	\$1,700
	621 Natural Gas	\$254,856	\$299,000	\$229,230	\$277,000
	622 Electricity	\$511,317	\$470,000	\$485,057	\$468,000
	624 Fuel Oil	\$55,268	\$57,000	\$52,781	\$75,000
	625 Coal	\$11,434	\$7,000	\$7,169	\$7,000
	680 Maintenance Supplies & Materials	\$153,655	\$187,560	\$172,835	\$165,637
	682 Tires and Tubes	\$2,780	\$4,000	\$3,908	\$4,000
	683 Repair Parts for Buses & Other Vehicles		\$5,000		\$5,000
	684 Repair Parts for Garage Equipment	\$8,667	\$8,000	\$6,358	\$8,000
	TOTAL SUPPLIES & MATERIALS	\$1,003,926	\$1,048,260	\$967,749	\$1,011,337
	730 Equipment	\$10,679	\$20,000	\$19,844	\$10,000
	735 Non-Bus Vehicles		\$25,000	\$24,769	\$25,000
TOTAL PROPERTY	\$10,679	\$45,000	\$44,613	\$35,000	

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OPERATION & MAINTENANCE OF PLANT	810 Dues and Fees		\$7,500	\$9,250	\$7,500
	TOTAL DEBT & MISCELLANEOUS		\$7,500	\$9,250	\$7,500
	TOTAL OPERATION & MAINTENANCE OF PLANT	\$3,257,922	\$3,616,286	\$3,532,752	\$3,719,766
STUDENT TRANSPORTATION	Salaries(100)				
	152 Salaries - Sec & Clerical Pers	\$41,029	\$41,447	\$41,447	\$42,700
	161 Salaries - Tchr Aides & Para-Prof	\$1,409			
	171 Salaries - Student Trans Supervisor	\$64,833	\$65,480	\$65,480	\$69,593
	172 Salaries - Bus Drivers	\$301,778	\$321,445	\$308,066	\$327,538
	173 Mechanics/Other Garage Employees	\$42,992	\$45,560	\$45,101	\$48,191
	199 Salaries - All Other	\$19,910	\$19,982	\$20,738	\$16,800
	TOTAL SALARIES	\$471,951	\$493,914	\$480,832	\$504,822
	210 State Retirement	\$85,275	\$103,918	\$106,362	\$111,889
	220 Social Security	\$35,199	\$39,602	\$35,867	\$37,854
	240 Group Insurance	\$106,241	\$82,569	\$90,486	\$86,805
	270 Industrial Insurance	\$5,940	\$5,780	\$6,749	\$6,800
	TOTAL BENEFITS	\$232,655	\$231,869	\$239,464	\$243,348
	320 Professional - Educational Services	\$2,841	\$2,500	\$2,812	\$2,500
	TOTAL PURCH/PROF SERV	\$2,841	\$2,500	\$2,812	\$2,500
	411 Water/Sewage	\$572	\$600	\$512	\$600
	412 Disposal Service	\$347	\$600	\$328	\$600
	TOTAL PURCH PROPERTY SERVICES	\$919	\$1,200	\$840	\$1,200
	515 Payments in lieu of Transportation	\$4,032	\$3,800	\$5,320	\$3,500
	530 Communication (Telephone & Other)	\$1,515	\$2,000	\$1,509	\$2,000
	580 Travel/Per Diem	\$10,555	\$7,000	\$8,822	\$7,000
	TOTAL OTHER PURCHASED SERVICES	\$16,102	\$12,800	\$15,651	\$12,500
	610 General Supplies	\$5,764	\$5,000	\$5,953	\$5,000
	621 Natural Gas	\$7,092	\$11,000	\$6,209	\$10,000
	622 Electricity	\$7,415	\$7,000	\$7,276	\$7,500
	624 Fuel Oil	\$129,331	\$130,000	\$116,912	\$160,000
	681 Lubricants	\$3,476	\$1,000	\$1,129	\$1,000
	682 Tires and Tubes	\$2,692	\$6,000	\$6,921	\$6,000
	683 Repair Parts for Buses & Other Vehicles	\$20,294	\$20,000	\$20,640	\$25,000
	TOTAL SUPPLIES & MATERIALS	\$176,064	\$180,000	\$165,040	\$214,500
	730 Equipment	\$30,094	\$2,500	\$1,792	\$2,500
732 School Buses	\$230,705	\$245,000	\$243,264	\$250,000	
TOTAL PROPERTY	\$260,799	\$247,500	\$245,056	\$252,500	

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
STUDENT TRANSPORTATION	810 Dues and Fees	\$375	\$2,000	\$960	\$2,000
	891 Training	\$617	\$1,000		\$1,000
	TOTAL DEBT & MISCELLANEOUS	\$992	\$3,000	\$960	\$3,000
	TOTAL STUDENT TRANSPORTATION	\$1,162,323	\$1,172,783	\$1,150,655	\$1,234,370
□	Debt & Miscellaneous(800)				
	890 Misc Expenditures		\$0		
	TOTAL DEBT & MISCELLANEOUS		\$0		
	TOTAL		\$0		
TOTAL EXPENDITURES, 10 GENERAL FUND		\$22,179,743	\$24,122,163	\$22,418,676	\$23,324,035

Other Financing

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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	\$740,977		\$631,299	
	5210 Transfers out to Other Funds	(\$740,977)		(\$631,299)	
	5300 Sale of, or Compensation for Loss of, Fixed Assets				
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses	\$4,634			
	TOTAL OTHER FINANCING SOURCES (USES)	\$4,634		\$0	
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		\$4,634	\$0	\$0	\$0

Summary

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL	\$11,273,255	\$12,060,762	\$11,869,712	\$12,332,859
	2000 Total STATE	\$9,824,471	\$10,933,858	\$10,066,142	\$9,981,637
	3000 Total FEDERAL	\$1,115,227	\$1,127,543	\$1,082,085	\$1,009,539
	TOTAL REVENUES	\$22,212,953	\$24,122,163	\$23,017,939	\$23,324,035

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
EXPENDITURES BY OBJECT	100 Salaries	\$12,144,933	\$12,244,337	\$12,179,448	\$12,277,942
	200 Employee Benefits	\$6,452,025	\$6,733,899	\$6,657,180	\$6,956,337
	300 Purchased Professional and Technical Services	\$168,651	\$244,720	\$121,436	\$226,303
	400 Purchased property Services	\$36,236	\$39,300	\$36,071	\$38,700
	500 Other Purchased Services	\$152,781	\$145,550	\$140,468	\$133,350
	600 Supplies	\$1,572,539	\$2,940,266	\$1,814,358	\$2,208,060
	700 Property	\$974,351	\$1,068,825	\$930,582	\$1,019,801
	800 Other Objects	\$678,227	\$705,266	\$539,133	\$463,542
	TOTAL EXPENDITURES	\$22,179,743	\$24,122,163	\$22,418,676	\$23,324,035
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$33,210	\$0	\$599,263	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$4,634	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$37,844	\$0	\$599,263	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$3,467,744	\$3,505,588	\$3,505,588	
FUND BALANCE - ENDING		\$3,505,588	\$3,505,588	\$4,104,851	\$0

Balance Sheet

	Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
TOTAL LIABILITIES AND FUND BALANCES				
TOTAL ASSETS	\$0	\$0	\$0	\$0

Revenue

	Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL				
1110 Basic Rate (General Fund)				\$58,712
TOTAL LOCAL				\$58,712
TOTAL REVENUES, 20 SPECIAL REVENUE FUNDS	\$0	\$0	\$0	\$58,712

Expenditure

	Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
COMMUNITY SERVICES				
Debt & Miscellaneous(800)				
890 Misc Expenditures				\$58,712
TOTAL DEBT & MISCELLANEOUS				\$58,712
TOTAL COMMUNITY SERVICES				\$58,712
TOTAL EXPENDITURES, 20 SPECIAL REVENUE FUNDS	\$0	\$0	\$0	\$58,712

Other Financing

	Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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)				

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL				\$58,712
	TOTAL REVENUES				\$58,712
EXPENDITURES BY OBJECT	800 Other Objects				\$58,712
	TOTAL EXPENDITURES				\$58,712
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS					\$0
NET CHANGE IN FUND BALANCE		\$0	\$0	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$0	\$0	\$0	
FUND BALANCE - ENDING		\$0	\$0	\$0	\$0

Balance Sheet

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
ASSETS	8110 Cash	\$269,819		\$338,541	
	TOTAL ASSETS	\$269,819		\$338,541	
FUND BALANCES	9890 Assigned – Unrestricted Programs	\$269,819		\$338,541	
	TOTAL FUND BALANCES	\$269,819		\$338,541	
TOTAL LIABILITIES AND FUND BALANCES		\$269,819		\$338,541	
TOTAL ASSETS		\$269,819	\$0	\$338,541	\$0

Revenue

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL	1740 Fees	\$261,176	\$280,000	\$295,761	\$280,000
	1750 School Vend & Stores	\$13,106	\$15,000	\$9,973	\$15,000
	1790 Other Student Activity	\$188,633	\$190,000	\$206,392	\$190,000
	1900 OTHER REVENUE - LOCAL SOURCES	\$100,497	\$107,000	\$110,581	\$105,000
	TOTAL LOCAL	\$563,412	\$592,000	\$622,707	\$590,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		\$563,412	\$592,000	\$622,707	\$590,000

Expenditure

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
INSTRUCTION	Purch/Prof Serv(300)				
	320 Professional - Educational Services		\$57,000		\$55,000
	340 Other Prof Services	\$46,936		\$54,916	
	TOTAL PURCH/PROF SERV	\$46,936	\$57,000	\$54,916	\$55,000
	580 Travel/Per Diem	\$41,458	\$50,000	\$50,780	\$50,000
	TOTAL OTHER PURCHASED SERVICES	\$41,458	\$50,000	\$50,780	\$50,000
	610 General Supplies	\$234,539	\$265,000	\$136,074	\$265,000
	630 Food	\$38,115		\$61,848	
	641 Textbooks	\$20,370		\$28,123	
	680 Maintenance Supplies & Materials	\$798		\$7,975	
	TOTAL SUPPLIES & MATERIALS	\$293,822	\$265,000	\$234,020	\$265,000
	730 Equipment	\$62,983	\$70,000	\$100,332	\$70,000
	TOTAL PROPERTY	\$62,983	\$70,000	\$100,332	\$70,000

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
INSTRUCTION	810 Dues and Fees	\$123,372	\$150,000	\$113,937	\$150,000
	TOTAL DEBT & MISCELLANEOUS	\$123,372	\$150,000	\$113,937	\$150,000
	TOTAL INSTRUCTION	\$568,571	\$592,000	\$553,985	\$590,000
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		\$568,571	\$592,000	\$553,985	\$590,000

Other Financing

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016	
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 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL	\$563,412	\$592,000	\$622,707	\$590,000
	TOTAL REVENUES	\$563,412	\$592,000	\$622,707	\$590,000

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical Services	\$46,936	\$57,000	\$54,916	\$55,000
	500 Other Purchased Services	\$41,458	\$50,000	\$50,780	\$50,000
	600 Supplies	\$293,822	\$265,000	\$234,020	\$265,000
	700 Property	\$62,983	\$70,000	\$100,332	\$70,000
	800 Other Objects	\$123,372	\$150,000	\$113,937	\$150,000
	TOTAL EXPENDITURES	\$568,571	\$592,000	\$553,985	\$590,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$5,159)	\$0	\$68,722	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$5,159)	\$0	\$68,722	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$274,978	\$269,819	\$269,819	
FUND BALANCE - ENDING		\$269,819	\$269,819	\$338,541	\$0

Balance Sheet

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
ASSETS	8110	Cash	\$270,025		\$240,403	
	8133	State	\$2,000			
	8134	Federal	\$13,017		\$10,957	
	TOTAL ASSETS		\$285,042		\$251,360	
LIABILITIES	9510	Accounts Payable	\$128		\$396	
	9530	Accrued Liabilities	\$21,637			
	9563	State	\$238,277		\$220,265	
	9564	Federal	\$25,000		\$30,699	
	TOTAL LIABILITIES		\$285,042		\$251,360	
FUND BALANCES	TOTAL FUND BALANCES				\$0	
TOTAL LIABILITIES AND FUND BALANCES			\$285,042		\$251,360	
TOTAL ASSETS			\$285,042	\$0	\$251,360	\$0

Revenue

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL	1310	Tuition From Pupils or Parents	\$480	\$500	\$15,540	\$100
	1900	OTHER REVENUE - LOCAL SOURCES	\$10,676	\$16,000		\$10,000
	TOTAL LOCAL		\$11,156	\$16,500	\$15,540	\$10,100
STATE	3115	Special Ed - Pre-School	\$240,940	\$318,910	\$336,922	\$345,438
	3209	Adult High School	\$26,958	\$23,997	\$23,997	\$26,961
	3900	REVENUE - OTHER STATE AGENCIES		\$238,277		
	TOTAL STATE		\$267,898	\$581,184	\$360,919	\$372,399
FEDERAL	4522	IDEA - B -- Pre-School Disabled (Sec 619)	\$28,427	\$28,718	\$28,677	\$27,374
	4650	UPSTART		\$25,000	\$19,301	\$25,000
	TOTAL FEDERAL		\$28,427	\$53,718	\$47,978	\$52,374
TOTAL REVENUES, 23 NON K-12 PROGRAMS			\$307,481	\$651,402	\$424,437	\$434,873

Expenditure

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
INSTRUCTION	Salaries(100)					
		131 Salaries - Teachers	\$49,370	\$94,270	\$95,555	\$96,907
		161 Salaries - Tchr Aides & Para-Prof	\$135,816	\$134,114	\$140,182	\$141,335
		199 Salaries - All Other		\$4,800	\$4,800	
	TOTAL SALARIES		\$185,186	\$233,184	\$240,537	\$238,242

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
INSTRUCTION	210 State Retirement	\$28,105	\$40,088	\$41,214	\$40,775
	220 Social Security	\$14,029	\$17,680	\$17,873	\$18,225
	240 Group Insurance	\$36,168	\$55,353	\$44,871	\$43,991
	270 Industrial Insurance	\$4,620	\$4,760	\$5,558	\$5,600
	TOTAL BENEFITS	\$82,922	\$117,881	\$109,516	\$108,591
	320 Professional - Educational Services		\$18,000	\$17,793	
	TOTAL PURCH/PROF SERV		\$18,000	\$17,793	
	580 Travel/Per Diem	\$3,014	\$2,500	\$2,893	\$2,500
	TOTAL OTHER PURCHASED SERVICES	\$3,014	\$2,500	\$2,893	\$2,500
	610 General Supplies	\$26,460	\$237,079	\$16,563	\$44,304
	TOTAL SUPPLIES & MATERIALS	\$26,460	\$237,079	\$16,563	\$44,304
	810 Dues and Fees	\$7,229	\$4,000	\$815	\$1,000
	870 Indirect Costs - Restricted	\$358	\$1,026	\$551	\$935
	TOTAL DEBT & MISCELLANEOUS	\$7,587	\$5,026	\$1,366	\$1,935
	TOTAL INSTRUCTION	\$305,169	\$613,670	\$388,668	\$395,572
SUPPORT SERVICES - STUDENTS	Salaries(100)				
	144 Salaries - Psychological Personnel		\$22,699	\$22,710	\$23,453
	TOTAL SALARIES		\$22,699	\$22,710	\$23,453
	210 State Retirement		\$5,378	\$5,347	\$5,556
	220 Social Security		\$1,737	\$1,707	\$1,794
	240 Group Insurance		\$5,218	\$3,841	\$5,798
	TOTAL BENEFITS		\$12,333	\$10,895	\$13,148
TOTAL SUPPORT SERVICES - STUDENTS		\$35,032	\$33,605	\$36,601	
OPERATION & MAINTENANCE OF PLANT	Purch Property Services(400)				
	411 Water/Sewage	\$396	\$500	\$400	\$500
	TOTAL PURCH PROPERTY SERVICES	\$396	\$500	\$400	\$500
	621 Natural Gas	\$1,115	\$1,200	\$1,091	\$1,200
	622 Electricity	\$801	\$1,000	\$673	\$1,000
	TOTAL SUPPLIES & MATERIALS	\$1,916	\$2,200	\$1,764	\$2,200
TOTAL OPERATION & MAINTENANCE OF PLANT	\$2,312	\$2,700	\$2,164	\$2,700	
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS	\$307,481	\$651,402	\$424,437	\$434,873	

Other Financing

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL	\$11,156	\$16,500	\$15,540	\$10,100
	2000 Total STATE	\$267,898	\$581,184	\$360,919	\$372,399
	3000 Total FEDERAL	\$28,427	\$53,718	\$47,978	\$52,374
	TOTAL REVENUES	\$307,481	\$651,402	\$424,437	\$434,873
EXPENDITURES BY OBJECT	100 Salaries	\$185,186	\$255,883	\$263,247	\$261,695
	200 Employee Benefits	\$82,922	\$130,214	\$120,411	\$121,739
	300 Purchased Professional and Technical Services		\$18,000	\$17,793	
	400 Purchased property Services	\$396	\$500	\$400	\$500
	500 Other Purchased Services	\$3,014	\$2,500	\$2,893	\$2,500
	600 Supplies	\$28,376	\$239,279	\$18,327	\$46,504
	800 Other Objects	\$7,587	\$5,026	\$1,366	\$1,935
	TOTAL EXPENDITURES	\$307,481	\$651,402	\$424,437	\$434,873
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$0	\$0	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$0	\$0	\$0	
FUND BALANCE - ENDING		\$0	\$0	\$0	\$0

Balance Sheet

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
ASSETS	8110	Cash	\$4,523,119		\$4,661,193	
	8132	Local Property Taxes	\$902,114		\$926,046	
	TOTAL ASSETS		\$5,425,233		\$5,587,239	
LIABILITIES	9510	Accounts Payable	\$256,822		\$322,705	
	9560	Deferred Revenue	\$897,034		\$922,248	
	TOTAL LIABILITIES		\$1,153,856		\$1,244,953	
FUND BALANCES	9871	Restricted – Capital Outlay	\$4,124,650		\$4,076,705	
	9881	Committed – Contracts	\$146,727		\$265,581	
	TOTAL FUND BALANCES		\$4,271,377		\$4,342,286	
TOTAL LIABILITIES AND FUND BALANCES			\$5,425,233		\$5,587,239	
TOTAL ASSETS			\$5,425,233	\$0	\$5,587,239	\$0

Revenue

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL	1124	Capital Local Levy	\$1,390,503	\$917,034	\$914,247	\$922,248
	1125	Tax Sales and Redemp - Capital Local	\$19,852	\$30,000	\$28,297	\$25,000
	1174	FILT--Capital Local Levy	\$39,642	\$30,000	\$29,497	\$30,000
	1500	EARNINGS ON INVESTMENTS	\$40,218	\$34,000	\$36,700	\$35,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$21,670		\$89	
	TOTAL LOCAL		\$1,511,885	\$1,011,034	\$1,008,830	\$1,012,248
STATE	3900	REVENUE - OTHER STATE AGENCIES	\$22,081	\$7,500	\$6,885	
	TOTAL STATE		\$22,081	\$7,500	\$6,885	
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$1,533,966	\$1,018,534	\$1,015,715	\$1,012,248

Expenditure

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
OPERATION & MAINTENANCE OF PLANT	Salaries(100)					
		182 Salaries - Custodial & Maintenance	\$172,465			
		199 Salaries - All Other	\$6,740			
		TOTAL SALARIES	\$179,205			
		210 State Retirement	\$46,073			
		220 Social Security	\$13,322			
		240 Group Insurance	\$41,218			
		270 Industrial Insurance	\$990	\$1,020		\$1,200
		TOTAL BENEFITS	\$101,603	\$1,020		\$1,200

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
OPERATION & MAINTENANCE OF PLANT	320 Professional - Educational Services	\$17,300	\$15,000	\$1,707	\$15,000
	TOTAL PURCH/PROF SERV	\$17,300	\$15,000	\$1,707	\$15,000
	521 Property Insurance	\$105,655	\$118,000	\$117,416	\$118,000
	TOTAL OTHER PURCHASED SERVICES	\$105,655	\$118,000	\$117,416	\$118,000
	610 General Supplies	\$942			
	680 Maintenance Supplies & Materials	\$300,802	\$270,000	\$151,423	\$300,000
	TOTAL SUPPLIES & MATERIALS	\$301,744	\$270,000	\$151,423	\$300,000
	710 Land & Site Improvements		\$3,000	\$175,345	\$50,000
	720 Buildings	\$585,360	\$350,000	\$420,367	\$350,000
	730 Equipment	\$102,986	\$110,000	\$76,781	\$55,000
	733 Furniture and Fixtures	\$99,486	\$20,000	\$1,563	\$50,000
	734 Technology Related Hardware	\$62,793			
	735 Non-Bus Vehicles	\$38,238			
	739 Other Equipment		\$122,514		\$68,048
	TOTAL PROPERTY	\$888,863	\$605,514	\$674,056	\$573,048
	810 Dues and Fees	\$12,705			
TOTAL DEBT & MISCELLANEOUS	\$12,705				
TOTAL OPERATION & MAINTENANCE OF PLANT	\$1,607,075	\$1,009,534	\$944,602	\$1,007,248	
FOOD SERVICES	Property(700)				
	730 Equipment		\$10,000	\$204	\$5,000
	TOTAL PROPERTY		\$10,000	\$204	\$5,000
TOTAL FOOD SERVICES		\$10,000	\$204	\$5,000	
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		\$1,607,075	\$1,019,534	\$944,806	\$1,012,248

Other Financing

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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		\$1,000		
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses				
	TOTAL OTHER FINANCING SOURCES (USES)		\$1,000		

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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	\$1,000	\$0	\$0

Summary

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL	\$1,511,885	\$1,011,034	\$1,008,830	\$1,012,248
	2000 Total STATE	\$22,081	\$7,500	\$6,885	
	TOTAL REVENUES	\$1,533,966	\$1,018,534	\$1,015,715	\$1,012,248
EXPENDITURES BY OBJECT	100 Salaries	\$179,205			
	200 Employee Benefits	\$101,603	\$1,020		\$1,200
	300 Purchased Professional and Technical Services	\$17,300	\$15,000	\$1,707	\$15,000
	500 Other Purchased Services	\$105,655	\$118,000	\$117,416	\$118,000
	600 Supplies	\$301,744	\$270,000	\$151,423	\$300,000
	700 Property	\$888,863	\$615,514	\$674,260	\$578,048
	800 Other Objects	\$12,705			
	TOTAL EXPENDITURES	\$1,607,075	\$1,019,534	\$944,806	\$1,012,248
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$73,109)	(\$1,000)	\$70,909	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$1,000	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$73,109)	\$0	\$70,909	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$4,344,486	\$4,271,377	\$4,271,377	
FUND BALANCE - ENDING		\$4,271,377	\$4,271,377	\$4,342,286	\$0

Balance Sheet

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
ASSETS	8110	Cash	\$160,123		\$8,115	
	8131	Local			\$2,308	
	8133	State	\$76,885		\$46,635	
	8134	Federal	\$39,707		\$21,528	
	8140	Inventories	\$124,172		\$146,220	
	TOTAL ASSETS			\$400,887		\$224,806
LIABILITIES	9510	Accounts Payable	\$8,133		\$541	
	9530	Accrued Liabilities	\$28,396			
	TOTAL LIABILITIES			\$36,529		\$541
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$124,172		\$146,220	
	9872	Restricted – Food Service	\$240,186		\$78,045	
	TOTAL FUND BALANCES			\$364,358		\$224,265
TOTAL LIABILITIES AND FUND BALANCES			\$400,887		\$224,806	
TOTAL ASSETS			\$400,887	\$0	\$224,806	\$0

Revenue

			Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
LOCAL	1500	EARNINGS ON INVESTMENTS	\$1,446	\$3,000	\$787	\$3,000
	1610	Sales to Students	\$250,304	\$270,500	\$215,180	\$257,000
	1620	Sales to Adults	\$1,707	\$4,000	\$560	\$4,000
	1690	Other Local Revenue	\$4,849	\$10,000	\$2,728	\$5,000
	TOTAL LOCAL			\$258,306	\$287,500	\$219,255
STATE	3770	School Lunch Program (Liquor Tax)	\$161,058	\$205,000	\$158,765	\$184,181
	TOTAL STATE			\$161,058	\$205,000	\$158,765
FEDERAL	4571	National School Lunch Program	\$81,767	\$85,000	\$80,546	\$70,000
	4572	Natl School Lunch Prog - Free and Reduced	\$350,975	\$415,000	\$323,584	\$400,000
	4574	Fed School Breakfast Reimb	\$127,441	\$195,000	\$190,462	\$155,000
	4577	Federal Summer Food Program	\$39,707	\$30,000	\$21,528	\$30,000
	4578	NET (Nutrition Education Training)	\$1,395			
	4579	Other Child Nutrition Programs	\$63,560	\$75,000	\$70,965	\$75,000
	TOTAL FEDERAL			\$664,845	\$800,000	\$687,085
TOTAL REVENUES, 49 SCHOOL FOOD SERVICES FUND			\$1,084,209	\$1,292,500	\$1,065,105	\$1,183,181

Expenditure

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
FOOD SERVICES	Salaries(100)				
	191 Salaries - Food Serv Pers	\$391,600	\$396,868	\$395,542	\$374,907
	TOTAL SALARIES	\$391,600	\$396,868	\$395,542	\$374,907
	210 State Retirement	\$76,188	\$79,248	\$78,541	\$72,455
	220 Social Security	\$28,555	\$31,975	\$29,064	\$28,798
	240 Group Insurance	\$84,455	\$90,834	\$78,617	\$69,921
	270 Industrial Insurance	\$7,260	\$10,340	\$10,322	\$10,400
	TOTAL BENEFITS	\$196,458	\$212,397	\$196,544	\$181,574
	580 Travel/Per Diem	\$2,657	\$6,000	\$4,665	\$2,500
	TOTAL OTHER PURCHASED SERVICES	\$2,657	\$6,000	\$4,665	\$2,500
	610 General Supplies	\$46,215	\$19,300	\$8,023	\$8,700
	630 Food	\$447,967	\$620,935	\$567,508	\$602,500
	680 Maintenance Supplies & Materials	\$8,311	\$9,000	\$7,978	\$5,000
	TOTAL SUPPLIES & MATERIALS	\$502,493	\$649,235	\$583,509	\$616,200
	730 Equipment	\$3,328	\$21,000	\$19,326	\$5,000
	TOTAL PROPERTY	\$3,328	\$21,000	\$19,326	\$5,000
	810 Dues and Fees	\$6,988	\$7,000	\$5,612	\$3,000
TOTAL DEBT & MISCELLANEOUS	\$6,988	\$7,000	\$5,612	\$3,000	
TOTAL FOOD SERVICES	\$1,103,524	\$1,292,500	\$1,205,198	\$1,183,181	
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICES FUND	\$1,103,524	\$1,292,500	\$1,205,198	\$1,183,181	

Other Financing

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
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 2014	Final Budget 2015	Actual 2015	Original Budget 2016
6000 OTHER ITEMS	6400 Extraordinary Items				
	TOTAL OTHER ITEMS				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0

Summary

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL	\$258,306	\$287,500	\$219,255	\$269,000
	2000 Total STATE	\$161,058	\$205,000	\$158,765	\$184,181
	3000 Total FEDERAL	\$664,845	\$800,000	\$687,085	\$730,000
	TOTAL REVENUES	\$1,084,209	\$1,292,500	\$1,065,105	\$1,183,181
EXPENDITURES BY OBJECT	100 Salaries	\$391,600	\$396,868	\$395,542	\$374,907
	200 Employee Benefits	\$196,458	\$212,397	\$196,544	\$181,574
	500 Other Purchased Services	\$2,657	\$6,000	\$4,665	\$2,500
	600 Supplies	\$502,493	\$649,235	\$583,509	\$616,200
	700 Property	\$3,328	\$21,000	\$19,326	\$5,000
	800 Other Objects	\$6,988	\$7,000	\$5,612	\$3,000
	TOTAL EXPENDITURES	\$1,103,524	\$1,292,500	\$1,205,198	\$1,183,181
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$19,315)	\$0	(\$140,093)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$19,315)	\$0	(\$140,093)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$383,673	\$364,358	\$364,358	
FUND BALANCE - ENDING		\$364,358	\$364,358	\$224,265	\$0

SUMMARY - ALL FUNDS

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
REVENUES BY SOURCE	1000 Total LOCAL	\$13,618,014	\$13,967,796	\$13,736,044	\$14,272,919
	2000 Total STATE	\$10,275,508	\$11,727,542	\$10,592,711	\$10,538,217
	3000 Total FEDERAL	\$1,808,499	\$1,981,261	\$1,817,148	\$1,791,913
	TOTAL REVENUES	\$25,702,021	\$27,676,599	\$26,145,903	\$26,603,049
EXPENDITURES BY OBJECT	100 Salaries	\$12,900,924	\$12,897,088	\$12,838,237	\$12,914,544
	200 Employee Benefits	\$6,833,008	\$7,077,530	\$6,974,135	\$7,260,850
	300 Purchased Professional and Technical Services	\$232,887	\$334,720	\$195,852	\$296,303
	400 Purchased property Services	\$36,632	\$39,800	\$36,471	\$39,200
	500 Other Purchased Services	\$305,565	\$322,050	\$316,222	\$306,350
	600 Supplies	\$2,698,974	\$4,363,780	\$2,801,637	\$3,435,764
	700 Property	\$1,929,525	\$1,775,339	\$1,724,500	\$1,672,849

		Actual 2014	Final Budget 2015	Actual 2015	Original Budget 2016
EXPENDITURES BY OBJECT	800 Other Objects	\$828,879	\$867,292	\$660,048	\$677,189
	TOTAL EXPENDITURES	\$25,766,394	\$27,677,599	\$25,547,102	\$26,603,049
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$64,373)	(\$1,000)	\$598,801	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$4,634	\$1,000	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$59,739)	\$0	\$598,801	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$8,470,881	\$8,411,142	\$8,411,142	\$0
FUND BALANCE - ENDING		\$8,411,142	\$8,411,142	\$9,009,943	\$0