

# Annual Financial Report: Emery County School District

10 General Fund

## Balance Sheet

			Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>ASSETS</b>	8110	Cash	\$6,705,089		\$8,109,669	
	8131	Local	\$2,045		\$314	
	8132	Local Property Taxes	\$10,531,089		\$10,945,274	
	8133	State	\$41,725		\$5,832	
	8134	Federal	\$711,985		\$362,942	
	8140	Inventories	\$12,334		\$9,652	
	<b>TOTAL ASSETS</b>			\$18,004,267		\$19,433,683
<b>LIABILITIES</b>	9510	Accounts Payable	\$218,037		\$147,038	
	9530	Accrued Liabilities	\$1,122,701		\$1,229,142	
	9540	Accrued Salaries and Withholdings	\$1,107,625		\$1,166,069	
	9561	Other Local	\$20,853			
	9563	State	\$465,114		\$736,636	
	9564	Federal			\$40,540	
	9750	Deferred Inflows of Resources	\$10,484,400		\$10,877,618	
	<b>TOTAL LIABILITIES</b>			\$13,418,730		\$14,197,043
<b>FUND BALANCES</b>	9860	Non-Spendable - Inventories & Prepaid	\$12,334		\$9,652	
	9889	Committed – Other	\$1,000,000		\$1,000,000	
	9890	Assigned – Unrestricted Programs	\$282,945		\$262,735	
	9899	Unassigned Fund Balance	\$3,290,258		\$3,964,253	
	<b>TOTAL FUND BALANCES</b>			\$4,585,537		\$5,236,640
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$18,004,267		\$19,433,683	
<b>TOTAL ASSETS</b>			\$18,004,267	\$0	\$19,433,683	\$0

## Revenue

			Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>LOCAL</b>	1110	Basic Rate (General Fund)	\$3,111,178	\$3,019,627	\$3,003,318	\$3,182,001
	1111	Tax Sales and Redemp - Basic	\$67,964	\$70,000	\$60,074	\$70,000
	1112	Voted Local Levy	\$3,142,650	\$3,355,730	\$3,343,340	\$3,281,812
	1113	Tax Sales and Redemp - Voted Local	\$68,230	\$70,000	\$65,131	\$70,000
	1114	Board Local Levy	\$4,075,044	\$4,296,044	\$4,279,132	\$4,204,058
	1115	Tax Sales and Redemp-Board Local	\$88,474	\$90,000	\$83,401	\$90,000
	1134	Judgment Recovery	\$44			
	1135	Tax Sales and Redemp – Judgment Rec	\$1,170	\$1,000	\$652	
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$71,041	\$90,000	\$73,422	\$70,000
	1160	FILT--Basic Rate	\$86,468	\$90,000	\$79,649	\$90,000
	1162	FILT--Voted Local	\$83,821	\$90,000	\$84,657	\$90,000
	1164	FILT--Board Local	\$108,700	\$110,000	\$108,715	\$100,000
	1184	FILT--Judgment Recovery	\$1,494			
	1310	Tuition From Pupils or Parents	\$15,902	\$34,000	\$30,680	\$20,500
	1440	Transportation Fees - Private Sources	\$4,648	\$15,000	\$14,762	\$15,000
	1510	Interest on Investments	\$97,529	\$155,000	\$93,203	\$140,000
	1910	Rentals	\$602		\$408	
	1940	Textbooks (Sales and Rentals)	\$12,777	\$24,000	\$21,400	\$25,000
	1990	Miscellaneous	\$402,376	\$673,980	\$667,614	\$278,075
	<b>TOTAL LOCAL</b>			\$11,440,112	\$12,184,381	\$12,009,558

			Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>STATE</b>	3010	Regular School Programs K-12	\$3,345,175	\$3,651,342	\$3,596,550	\$3,776,932
	3015	Necessarily Existent Small Schools	\$1,709,551	\$1,697,071	\$1,697,070	\$1,717,118
	3020	Professional Staff	\$777,922	\$804,500	\$804,500	\$827,890
	3025	Administrative Costs	\$191,040	\$198,660	\$198,660	\$203,700
	3100	Restricted Basic School Program		\$3,221,596	\$2,670,683	\$2,907,136
	3105	Special Ed - Add-On	\$1,125,245			
	3110	Special Ed - Self-Contained	\$152,386			
	3120	Extend Yr Prog - Severely Disabled	\$8,149			
	3125	Special Ed - State Programs	\$32,476			
	3155	Applied Tech - Add-On	\$486,953			
	3200	OTHER STATE PROGRAMS	(\$60,578)			
	3200	Related to Basic Programs		\$600,653	\$600,652	\$973,428
	3211	Gifted and Talented	\$10,015			
	3212	Advanced Placement	\$1,036			
	3213	Concurrent Enrollment	\$24,075			
	3220	At-Risk -- Gang Prevention	\$1,534			
	3221	At-Risk --Youth-In-Custody	\$9,851			
	3230	Class Size Reduction -- K-8	\$376,292			
	3300	Special Populations		\$314,337	\$187,804	\$470,142
	3336	Enhance for At-Risk Students	\$126,442			
	3400	Other Programs		\$1,489,307	\$1,413,862	\$839,153
	3410	Flexible Allocation	\$34,723			
	3415	Pupil Transportation	\$553,306			
	3468	School Nurses	\$6,623			
	3520	School Land Trust Prog	\$237,269			\$430,229
	3641	Early Interventions	\$62,269			
	3709	Driver Ed - Vehicles	\$17,930			
	3710	Driver Ed - Behind-The-Wheel	\$13,200			
	3799	Evaluation & Assessment - UPASS	\$15,427			
	3800	SUPPLEMENTALS / OTHER BILLS		\$81,181	\$59,458	\$30,835
	3805	Reading Achievement Program	\$59,765			
	3807	Teacher Salary Supplemental Program	\$26,493			
	3808	Capitol Field Trips	\$7,069			
	3810	Library Books and Supplies	\$3,727			
	3868	Teachers Materials & Supplies	\$23,892			
	3876	Educator Salary Adjustments	\$674,375			
	3878	Extended Year for Special Ed	\$20,802			
	3900	REVENUE - OTHER STATE AGENCIES	\$187,640			
	3990	State Revenue From Non-USBE State		\$192,959	\$195,885	\$135,000
	<b>TOTAL STATE</b>	\$10,262,074	\$12,251,606	\$11,425,124	\$12,311,563	
<b>FEDERAL</b>	4100	UNRESTRICTED REVENUE DIRECT FROM		\$7,287	\$7,287	\$7,000
	4522	IDEA - B -- Pre-School Disabled (Sec 619)		\$29,343	\$29,343	\$29,000
	4524	IDEA - B -- Disabled (PL 101-476)	\$518,099	\$509,371	\$509,371	\$509,000
	4538	Formula Allocation	\$26,163	\$23,565	\$23,565	\$30,305
	4650	UPSTART		\$25,000	\$21,846	
	4700	FEDERAL REV THRU OTHER AGENCIES		\$46,167	\$1,156	\$20,270
	4800	FEDERAL NO CHILD LEFT BEHIND--		\$296,474	\$304,097	\$295,618
	4801	Federal NCLB Title I A - LEA Grants	\$295,615			
	4810	Federal Forest Revenue (in lieu of tax)	\$6,720			
	4860	Federal NCLB Title II A - Teacher Quality	\$99,113			
		<b>TOTAL FEDERAL</b>	\$945,710	\$937,207	\$896,665	\$891,193
<b>TOTAL REVENUES, 10 GENERAL FUND</b>			\$22,647,896	\$25,373,194	\$24,331,347	\$24,929,202

# Expenditure

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>INSTRUCTION</b>	<b>Salaries(100)</b>				
	131 Salaries - Teachers	\$6,819,025	\$7,106,899	\$7,102,479	\$7,041,716
	132 Salaries - Substitute Teachers	\$168,849	\$170,000	\$161,559	\$170,000
	144 Salaries - Psychological Personnel	\$57,984			
	161 Salaries - Tchr Aides & Para-Prof	\$826,541	\$1,001,985	\$975,174	\$1,031,948
	195 Coaches	\$131,518	\$136,000	\$143,843	\$143,000
	198 Salaries - Other Class Pers	\$27,594	\$25,000	\$24,517	\$25,000
	199 Salaries - All Other	\$85,394			
	<b>TOTAL SALARIES</b>	\$8,116,905	\$8,439,884	\$8,407,572	\$8,411,664
	210 State Retirement	\$1,777,174	\$1,906,580	\$1,801,689	\$1,893,400
	220 Social Security	\$601,433	\$647,837	\$625,036	\$643,458
	240 Group Insurance	\$1,756,966	\$1,927,500	\$1,797,395	\$2,148,623
	270 Industrial Insurance	\$69,181	\$87,915	\$78,125	\$86,800
	280 Unemployment Insurance	\$791		\$38	
	<b>TOTAL BENEFITS</b>	\$4,205,545	\$4,569,832	\$4,302,283	\$4,772,281
	320 Professional - Educational Services	\$93,963	\$210,862	\$150,274	\$100,386
	<b>TOTAL PURCH/PROF SERV</b>	\$93,963	\$210,862	\$150,274	\$100,386
	432 Technology Repairs & Maint.		\$35,000	\$31,709	\$35,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>		\$35,000	\$31,709	\$35,000
	561 Tuition to Other LEAs In State	\$2,773	\$3,000	\$2,250	\$2,500
	580 Travel/Per Diem	\$44,516	\$12,000	\$8,367	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$47,289	\$15,000	\$10,617	\$2,500
	610 General Supplies	\$593,194	\$1,981,676	\$732,360	\$1,247,412
	641 Textbooks	\$194,211	\$200,000	\$204,658	\$200,000
	650 Technology Supplies		\$150,000	\$137,715	\$130,000
	670 Software	\$75,924	\$87,000	\$74,553	\$87,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$863,329	\$2,418,676	\$1,149,286	\$1,664,412
	720 Buildings	\$14,435			
	730 Equipment	\$26,163			
	734 Technology Related Hardware	\$189,156	\$65,000	\$52,754	\$20,000
	735 Non-Bus Vehicles	\$36,160	\$67,930	\$60,539	\$50,000
	<b>TOTAL PROPERTY</b>	\$265,914	\$132,930	\$113,293	\$70,000
	810 Dues and Fees	\$42,395	\$84,210	\$71,823	\$51,434
870 Indirect Costs - Restricted	\$268,719	\$204,475	\$203,254	\$213,799	
890 Misc Expenditures	\$1,036	\$1,028	\$1,027		
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$312,150	\$289,713	\$276,104	\$265,233	
<b>TOTAL INSTRUCTION</b>	\$13,905,095	\$16,111,897	\$14,441,138	\$15,321,476	

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>SUPPORT SERVICES - STUDENTS</b>	<b>Salaries(100)</b>				
	142 Salaries - Guidance Personnel	\$214,626	\$257,739	\$266,702	\$250,240
	143 Salaries - Health Services Personnel		\$103,162	\$103,099	\$105,868
	144 Salaries - Psychological Personnel	\$64,285	\$58,560	\$55,689	\$61,662
	152 Salaries - Sec & Clerical Pers	\$29,088	\$29,677	\$29,412	\$30,005
	199 Salaries - All Other	\$3,875			
	<b>TOTAL SALARIES</b>	\$311,874	\$449,138	\$454,902	\$447,775
	210 State Retirement	\$72,291	\$104,075	\$102,643	\$104,551
	220 Social Security	\$22,303	\$34,148	\$32,869	\$34,253
	240 Group Insurance	\$136,433	\$143,403	\$142,564	\$142,930
	270 Industrial Insurance	\$2,401	\$2,400	\$2,130	\$2,400
	<b>TOTAL BENEFITS</b>	\$233,428	\$284,026	\$280,206	\$284,134
	320 Professional - Educational Services	\$47,999	\$58,000	\$53,787	\$58,000
	<b>TOTAL PURCH/PROF SERV</b>	\$47,999	\$58,000	\$53,787	\$58,000
	580 Travel/Per Diem	\$542			
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$542			
	610 General Supplies	\$4,751	\$9,438	\$5,093	\$10,599
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$4,751	\$9,438	\$5,093	\$10,599	
<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	\$598,594	\$800,602	\$793,988	\$800,508	
<b>SUPPORT SERVICES - STAFF ASSISTANCE</b>	<b>Salaries(100)</b>				
	115 Salaries - Supervisors and Directors	\$189,144	\$279,826	\$276,158	\$281,008
	145 Salaries - Media Personnel - Licensed	\$60,049	\$61,608	\$57,850	\$62,204
	162 Salaries - Media Pers - Non-Licensed		\$39,098	\$39,108	\$40,375
	184 Salaries - Admin Technology Support		\$259,137	\$250,011	\$283,079
	199 Salaries - All Other	\$1,588			
	<b>TOTAL SALARIES</b>	\$250,781	\$639,669	\$623,127	\$666,666
	210 State Retirement	\$59,410	\$146,988	\$145,526	\$153,188
	220 Social Security	\$18,909	\$48,956	\$46,447	\$51,005
	240 Group Insurance	\$48,313	\$171,639	\$161,257	\$177,455
	270 Industrial Insurance	\$478	\$3,200	\$2,840	\$3,200
	<b>TOTAL BENEFITS</b>	\$127,110	\$370,783	\$356,070	\$384,848
	330 Prof Emp Training and Dev		\$10,000	\$8,362	\$8,000
	<b>TOTAL PURCH/PROF SERV</b>		\$10,000	\$8,362	\$8,000
	580 Travel/Per Diem	\$230	\$54,908	\$58,336	\$44,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$230	\$54,908	\$58,336	\$44,500
	610 General Supplies				\$31,289
644 Library Books	\$15,998	\$35,928	\$17,799	\$18,032	
646 Audiovisual Materials	\$10,960				
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$26,958	\$35,928	\$17,799	\$49,321	
<b>TOTAL SUPPORT SERVICES - STAFF</b>	\$405,079	\$1,111,288	\$1,063,694	\$1,153,335	

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>SUPPORT SERVICES - GENERAL DIST ADMIN</b>	Salaries(100)				
	111 Compensation - School Board	\$28,500	\$33,300	\$33,300	\$28,500
	112 Salaries - Superintendent	\$105,000	\$107,730	\$107,736	\$109,730
	152 Salaries - Sec & Clerical Pers	\$20,412	\$41,385	\$41,304	\$43,451
	<b>TOTAL SALARIES</b>	\$153,912	\$182,415	\$182,340	\$181,681
	210 State Retirement	\$32,606	\$42,077	\$38,279	\$42,567
	220 Social Security	\$11,240	\$13,587	\$13,372	\$13,746
	240 Group Insurance	\$93,749	\$98,071	\$92,679	\$120,282
	270 Industrial Insurance	\$686	\$800	\$710	\$800
	<b>TOTAL BENEFITS</b>	\$138,281	\$154,535	\$145,040	\$177,395
	320 Professional - Educational Services		\$10,000	\$263	\$2,000
	340 Other Prof Services		\$16,850	\$16,850	\$17,000
	<b>TOTAL PURCH/PROF SERV</b>		\$26,850	\$17,113	\$19,000
	522 Liability Insurance	\$18,584	\$21,500	\$21,086	\$21,500
	580 Travel/Per Diem	\$8,156	\$9,000	\$8,533	\$9,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$26,740	\$30,500	\$29,619	\$30,500
	610 General Supplies	\$6,440	\$5,000	\$4,511	\$5,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$6,440	\$5,000	\$4,511	\$5,000
	810 Dues and Fees	\$35,771	\$30,000	\$25,503	\$30,000
	820 Judgments Against the LEA		\$6,457	\$6,457	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$35,771	\$36,457	\$31,960	\$30,000	
<b>TOTAL SUPPORT SERVICES - GENERAL DIST</b>	\$361,144	\$435,757	\$410,583	\$443,576	
<b>SUPPORT SERVICES - SCHOOL ADMIN</b>	Salaries(100)				
	121 Salaries - Principals and Assistants	\$873,441	\$927,399	\$931,874	\$929,098
	151 Salaries - Accounting Personnel	\$26,400			
	152 Salaries - Sec & Clerical Pers	\$377,228	\$414,245	\$414,197	\$423,884
	199 Salaries - All Other	\$7,724			
	<b>TOTAL SALARIES</b>	\$1,284,793	\$1,341,644	\$1,346,071	\$1,352,982
	210 State Retirement	\$297,367	\$315,807	\$307,218	\$319,454
	220 Social Security	\$94,763	\$102,343	\$98,772	\$103,503
	240 Group Insurance	\$340,179	\$342,548	\$338,884	\$367,147
	270 Industrial Insurance	\$7,546	\$8,800	\$7,810	\$8,800
	<b>TOTAL BENEFITS</b>	\$739,855	\$769,498	\$752,684	\$798,904
	580 Travel/Per Diem	\$2,096	\$11,300	\$2,195	\$7,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$2,096	\$11,300	\$2,195	\$7,000
	730 Equipment	\$4,739			
	<b>TOTAL PROPERTY</b>	\$4,739			
	810 Dues and Fees	\$12,978	\$18,000	\$17,263	\$15,000
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$12,978	\$18,000	\$17,263	\$15,000	
<b>TOTAL SUPPORT SERVICES - SCHOOL ADMIN</b>	\$2,044,461	\$2,140,442	\$2,118,213	\$2,173,886	

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>SUPPORT SERVICES - CENTRAL SERVICES</b>	<b>Salaries(100)</b>				
	114 Salaries - School Bus. Administrator	\$92,520	\$93,945	\$94,920	\$95,874
	151 Salaries - Accounting Personnel	\$126,432	\$116,355	\$115,386	\$115,572
	152 Salaries - Sec & Clerical Pers		\$14,400	\$14,400	\$14,400
	182 Salaries - Custodial & Maintenance	\$29,865			
	184 Salaries - Admin Technology Support		\$23,837	\$33,441	\$21,582
	199 Salaries - All Other	\$2,045			
	<b>TOTAL SALARIES</b>	\$250,862	\$248,537	\$258,147	\$247,428
	210 State Retirement	\$53,744	\$60,442	\$56,620	\$60,890
	220 Social Security	\$18,717	\$19,518	\$19,267	\$19,662
	240 Group Insurance	\$27,523	\$28,879	\$28,894	\$30,932
	270 Industrial Insurance	\$1,029	\$1,200	\$1,065	\$1,200
	<b>TOTAL BENEFITS</b>	\$101,013	\$110,039	\$105,846	\$112,684
	320 Professional - Educational Services	\$21,233			
	330 Prof Emp Training and Dev	\$15,400			
	350 Technical Services		\$6,000	\$4,440	\$6,000
	<b>TOTAL PURCH/PROF SERV</b>	\$36,633	\$6,000	\$4,440	\$6,000
	523 Fidelity Bond Premiums		\$2,000		\$2,000
	580 Travel/Per Diem	\$2,976	\$9,000	\$6,956	\$5,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$2,976	\$11,000	\$6,956	\$7,000
	610 General Supplies	\$23,387	\$32,000	\$25,360	\$32,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$23,387	\$32,000	\$25,360	\$32,000
	810 Dues and Fees	\$22,018	\$38,000	\$36,607	\$30,000
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$22,018	\$38,000	\$36,607	\$30,000	
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	\$436,889	\$445,576	\$437,356	\$435,112	

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>Salaries(100)</b>				
	151 Salaries - Accounting Personnel	\$3,600			
	152 Salaries - Sec & Clerical Pers		\$56,178	\$54,677	\$42,131
	181 Salaries - Operation & Maint Superv		\$71,496	\$71,496	\$72,930
	182 Salaries - Custodial & Maintenance	\$1,662,752	\$1,325,989	\$1,294,482	\$1,308,173
	199 Salaries - All Other	\$14,952			
	<b>TOTAL SALARIES</b>	\$1,681,304	\$1,453,663	\$1,420,655	\$1,423,234
	210 State Retirement	\$370,826	\$320,515	\$313,282	\$303,049
	220 Social Security	\$124,886	\$111,165	\$105,309	\$108,145
	240 Group Insurance	\$445,409	\$395,400	\$404,656	\$432,806
	270 Industrial Insurance	\$13,034	\$12,400	\$11,005	\$12,800
	<b>TOTAL BENEFITS</b>	\$954,155	\$839,480	\$834,252	\$856,800
	411 Water/Sewage	\$34,435	\$29,750	\$26,022	\$29,750
	412 Disposal Service	\$15,838	\$14,000	\$16,470	\$14,200
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$50,273	\$43,750	\$42,492	\$43,950
	516 Payments in lieu -- Dead Miles	\$16,967			
	530 Communication (Telephone & Other)	\$57,023	\$57,900	\$58,365	\$57,000
	580 Travel/Per Diem	\$8,064	\$9,000	\$8,771	\$6,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$82,054	\$66,900	\$67,136	\$63,000
	610 General Supplies	\$996	\$49,900	\$51,985	\$40,372
	621 Natural Gas	\$201,734	\$241,200	\$219,273	\$247,300
	622 Electricity	\$447,866	\$448,800	\$435,908	\$436,700
	624 Fuel Oil	\$27,476	\$50,000	\$45,370	\$50,000
	625 Coal	\$8,698	\$10,000	\$10,031	\$10,000
	680 Maintenance Supplies & Materials	\$167,033	\$208,864	\$167,677	\$176,777
	682 Tires and Tubes	\$1,397	\$4,000	\$3,758	\$4,000
	683 Repair Parts for Buses & Other Vehicles	\$2,509	\$10,000	\$9,619	\$5,000
	684 Repair Parts for Garage Equipment	\$3,283	\$8,000	\$5,302	\$8,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$860,992	\$1,030,764	\$948,923	\$978,149
	730 Equipment	\$73,357	\$42,633	\$46,469	
	735 Non-Bus Vehicles	\$34,567	\$45,000	\$37,579	\$30,000
<b>TOTAL PROPERTY</b>	\$107,924	\$87,633	\$84,048	\$30,000	
810 Dues and Fees	\$7,623	\$8,000	\$7,742	\$8,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$7,623	\$8,000	\$7,742	\$8,000	
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>	\$3,744,325	\$3,530,190	\$3,405,248	\$3,403,133	

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>STUDENT TRANSPORTATION</b>	<b>Salaries(100)</b>				
	151 Salaries - Accounting Personnel	\$16,800			
	152 Salaries - Sec & Clerical Pers	\$43,392	\$52,760	\$52,368	\$53,271
	171 Salaries - Student Trans Supervisor	\$70,680	\$72,099	\$71,496	\$72,930
	172 Salaries - Bus Drivers	\$319,064	\$343,561	\$315,104	\$330,307
	173 Mechanics/Other Garage Employees	\$50,700	\$53,505	\$53,052	\$55,912
	199 Salaries - All Other	\$3,654			
	<b>TOTAL SALARIES</b>	\$504,290	\$521,925	\$492,020	\$512,420
	210 State Retirement	\$105,046	\$91,504	\$87,664	\$94,119
	220 Social Security	\$37,615	\$39,274	\$37,349	\$39,203
	240 Group Insurance	\$95,353	\$92,283	\$91,911	\$98,934
	270 Industrial Insurance	\$8,232	\$8,800	\$7,810	\$8,800
	<b>TOTAL BENEFITS</b>	\$246,246	\$231,861	\$224,734	\$241,056
	320 Professional - Educational Services	\$3,195			
	340 Other Prof Services		\$2,500	\$3,071	\$2,500
	<b>TOTAL PURCH/PROF SERV</b>	\$3,195	\$2,500	\$3,071	\$2,500
	411 Water/Sewage	\$344	\$600	\$344	\$600
	412 Disposal Service	\$461	\$600	\$461	\$600
	<b>TOTAL PURCH PROPERTY SERVICES</b>	\$805	\$1,200	\$805	\$1,200
	515 Payments in lieu of Transportation	\$4,056	\$5,000	\$5,175	\$5,000
	530 Communication (Telephone & Other)	\$1,764	\$2,000	\$1,805	\$2,000
	580 Travel/Per Diem	\$7,336	\$10,400	\$10,791	\$5,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$13,156	\$17,400	\$17,771	\$12,000
	610 General Supplies	\$5,761	\$8,500	\$8,756	\$8,500
	621 Natural Gas	\$6,110	\$10,000	\$5,917	\$10,000
	622 Electricity	\$7,880	\$7,500	\$6,924	\$7,500
	624 Fuel Oil	\$83,347	\$120,501	\$103,051	\$120,000
	681 Lubricants	\$6,906	\$1,000		\$5,000
	682 Tires and Tubes	\$6,345	\$6,000	\$2,415	\$6,000
	683 Repair Parts for Buses & Other Vehicles	\$31,146	\$30,000	\$27,778	\$30,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$147,495	\$183,501	\$154,841	\$187,000
	732 School Buses	\$230,536	\$120,000	\$115,387	\$240,000
	<b>TOTAL PROPERTY</b>	\$230,536	\$120,000	\$115,387	\$240,000
810 Dues and Fees	\$5,001	\$2,000	\$1,395	\$2,000	
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$5,001	\$2,000	\$1,395	\$2,000	
<b>TOTAL STUDENT TRANSPORTATION</b>	\$1,150,724	\$1,080,387	\$1,010,024	\$1,198,176	
<b>DEBT SERVICE</b>	<b>Debt &amp; Miscellaneous(800)</b>				
	890 Misc Expenditures		\$0		\$0
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$0		\$0
	<b>TOTAL DEBT SERVICE</b>		\$0		\$0
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		\$22,646,311	\$25,656,139	\$23,680,244	\$24,929,202



# Other Financing

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$905,218	\$0	(\$718,658)	\$0
	<b>5210 Transfers out to Other Funds</b>	(\$905,218)	\$0	\$718,658	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Capital Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$282,945	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$282,945	\$0	\$0
<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0
	<b>6400 Extraordinary Items</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$282,945	\$0	\$0

## Summary

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$11,440,112	\$12,184,381	\$12,009,558	\$11,726,446
	<b>2000 Total STATE</b>	\$10,262,074	\$12,251,606	\$11,425,124	\$12,311,563
	<b>3000 Total FEDERAL</b>	\$945,710	\$937,207	\$896,665	\$891,193
	<b>TOTAL REVENUES</b>	\$22,647,896	\$25,373,194	\$24,331,347	\$24,929,202
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$12,554,721	\$13,276,875	\$13,184,834	\$13,243,850
	<b>200 Employee Benefits</b>	\$6,745,633	\$7,330,054	\$7,001,115	\$7,628,102
	<b>300 Purchased Professional and Technical</b>	\$181,790	\$314,212	\$237,047	\$193,886
	<b>400 Purchased property Services</b>	\$51,078	\$79,950	\$75,006	\$80,150
	<b>500 Other Purchased Services</b>	\$175,083	\$207,008	\$192,630	\$166,500
	<b>600 Supplies</b>	\$1,933,352	\$3,715,307	\$2,305,813	\$2,926,481
	<b>700 Property</b>	\$609,113	\$340,563	\$312,728	\$340,000
	<b>800 Other Objects</b>	\$395,541	\$392,170	\$371,071	\$350,233
	<b>TOTAL EXPENDITURES</b>	\$22,646,311	\$25,656,139	\$23,680,244	\$24,929,202
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$1,585	(\$282,945)	\$651,103
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$282,945	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$1,585	\$0	\$651,103	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$4,583,952	\$4,585,537	\$4,585,537	
<b>FUND BALANCE - ENDING</b>		\$4,585,537	\$4,585,537	\$5,236,640	\$0

21 Student Activity Fund

# Balance Sheet

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
		\$0	\$0	\$0	\$0
ASSETS	8110 Cash	\$378,011		\$401,914	
	<b>TOTAL ASSETS</b>	\$378,011		\$401,914	
FUNDS	9890 Assigned – Unrestricted Programs	\$378,011		\$401,914	
	<b>TOTAL FUND BALANCES</b>	\$378,011		\$401,914	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		\$378,011		\$401,914	
<b>TOTAL ASSETS</b>		\$378,011	\$0	\$401,914	\$0

# Revenue

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
LOCAL	1740 Fees	\$319,883	\$300,000	\$275,586	\$300,000
	1750 School Vend & Stores	\$9,325			
	1790 Other Student Activity	\$235,311	\$35,000	\$19,321	\$235,000
	1900 OTHER REVENUE - LOCAL SOURCES	\$86,425			
	1990 Miscellaneous		\$425,000	\$422,664	\$55,000
	<b>TOTAL LOCAL</b>	\$650,944	\$760,000	\$717,571	\$590,000
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		\$650,944	\$760,000	\$717,571	\$590,000

# Expenditure

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
INSTRUCTION	Purch/Prof Serv(300)				
	320 Professional - Educational Services		\$65,000		\$65,000
	340 Other Prof Services	\$59,760		\$57,778	
	<b>TOTAL PURCH/PROF SERV</b>	\$59,760	\$65,000	\$57,778	\$65,000
	580 Travel/Per Diem	\$53,659	\$50,000	\$46,441	
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$53,659	\$50,000	\$46,441	
	610 General Supplies	\$288,142	\$475,000	\$433,684	\$325,000
	630 Food	\$53,633			
	641 Textbooks	\$17,073			
	680 Maintenance Supplies & Materials	\$650			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$359,498	\$475,000	\$433,684	\$325,000
	810 Dues and Fees	\$136,364	\$170,000	\$155,765	\$150,000
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$136,364	\$170,000	\$155,765	\$150,000
<b>TOTAL INSTRUCTION</b>	\$609,281	\$760,000	\$693,668	\$540,000	
SUPPORT SERVICES - STAFF ASSISTANT	Other Purchased Services(500)				
	580 Travel/Per Diem				\$50,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>				\$50,000
<b>TOTAL SUPPORT SERVICES - STAFF</b>				\$50,000	
<b>TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND</b>		\$609,281	\$760,000	\$693,668	\$590,000

# Other Financing

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019	
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0	
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0	
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0	
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0	
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0	
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0	
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0	
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0	
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5500 Capital Lease Proceeds</b>	\$0	\$0	\$0	\$0	
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0	
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		\$0	\$0	\$0	\$0
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0	
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0	
<b>6400 Extraordinary Items</b>		\$0	\$0	\$0	\$0	
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0	
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0	

## Summary

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>REV ENUS BY</b>	<b>1000 Total LOCAL</b>	\$650,944	\$760,000	\$717,571	\$590,000
	<b>TOTAL REVENUES</b>	\$650,944	\$760,000	\$717,571	\$590,000
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$59,760	\$65,000	\$57,778	\$65,000
	<b>500 Other Purchased Services</b>	\$53,659	\$50,000	\$46,441	\$50,000
	<b>600 Supplies</b>	\$359,498	\$475,000	\$433,684	\$325,000
	<b>800 Other Objects</b>	\$136,364	\$170,000	\$155,765	\$150,000
	<b>TOTAL EXPENDITURES</b>		\$609,281	\$760,000	\$693,668
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$41,663	\$0	\$23,903	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$41,663	\$0	\$23,903	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$336,348	\$378,011	\$378,011	
<b>FUND BALANCE - ENDING</b>		\$378,011	\$378,011	\$401,914	\$0

26 Tax Increment Financing Fund

# Balance Sheet

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
		\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8132 Local Property Taxes</b>			\$50,897	
	<b>TOTAL ASSETS</b>			\$50,897	
<b>LIABILITIES</b>	<b>9750 Deferred Inflows of Resources</b>			\$50,897	
	<b>TOTAL LIABILITIES</b>			\$50,897	
<b>FUND BALANCES</b>	<b>9899 Unassigned Fund Balance</b>			\$0	
	<b>TOTAL FUND BALANCES</b>			\$0	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>				\$50,897	
<b>TOTAL ASSETS</b>		\$0	\$0	\$50,897	\$0

# Revenue

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>LOCAL</b>	<b>1114 Board Local Levy</b>		\$56,701	\$56,701	\$50,897
	<b>TOTAL LOCAL</b>		\$56,701	\$56,701	\$50,897
<b>TOTAL REVENUES, 26 TAX INCREMENT FINANCING</b>		\$0	\$56,701	\$56,701	\$50,897

# Expenditure

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>COMMUNITY SERVICES</b>	Debt & Miscellaneous(800)				
	890 Misc Expenditures		\$56,701	\$56,701	\$50,897
	<b>TOTAL DEBT &amp; MISCELLANEOUS</b>		\$56,701	\$56,701	\$50,897
	<b>TOTAL COMMUNITY SERVICES</b>		\$56,701	\$56,701	\$50,897
<b>TOTAL EXPENDITURES, 26 TAX INCREMENT FINANCING</b>		\$0	\$56,701	\$56,701	\$50,897

# Other Financing

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Capital Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0
<b>6400 Extraordinary Items</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0

## Summary

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>REV ENUS BY</b>	<b>1000 Total LOCAL</b>		\$56,701	\$56,701	\$50,897
	<b>TOTAL REVENUES</b>		\$56,701	\$56,701	\$50,897
<b>EXP END ITU RES</b>	<b>800 Other Objects</b>		\$56,701	\$56,701	\$50,897
	<b>TOTAL EXPENDITURES</b>		\$56,701	\$56,701	\$50,897
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>			\$0	\$0	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>			\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$0	\$0	\$0	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$0	\$0	\$0	\$0
<b>FUND BALANCE - ENDING</b>		\$0	\$0	\$0	\$0

# Balance Sheet

			Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
			\$0	\$0	\$0	\$0
ASSETS	8110	Cash	\$3,773,903		\$3,894,283	
	8132	Local Property Taxes	\$924,314		\$926,934	
	<b>TOTAL ASSETS</b>		\$4,698,217		\$4,821,217	
LIABILITIES	9510	Accounts Payable	\$48,394		\$34,226	
	9560	Deferred Revenue	\$921,436			
	9750	Deferred Inflows of Resources			\$922,246	
	<b>TOTAL LIABILITIES</b>		\$969,830		\$956,472	
FUND BALANCES	9871	Restricted – Capital Outlay	\$3,452,797		\$3,555,875	
	9881	Committed – Contracts	\$275,590		\$308,870	
	<b>TOTAL FUND BALANCES</b>		\$3,728,387		\$3,864,745	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$4,698,217		\$4,821,217	
<b>TOTAL ASSETS</b>			\$4,698,217	\$0	\$4,821,217	\$0

# Revenue

			Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
LOCAL	1124	Capital Local Levy	\$884,102	\$952,000	\$939,594	\$922,246
	1125	Tax Sales and Redemp - Capital Local	\$19,194	\$25,000	\$18,305	\$25,000
	1174	FILT--Capital Local Levy	\$23,574	\$30,000	\$23,798	\$30,000
	1500	EARNINGS ON INVESTMENTS	\$52,945			
	1510	Interest on Investments		\$75,000	\$70,568	\$60,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$2,677			
	<b>TOTAL LOCAL</b>		\$982,492	\$1,082,000	\$1,052,265	\$1,037,246
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>			\$982,492	\$1,082,000	\$1,052,265	\$1,037,246

# Expenditure

			Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
OPERATION & MAINTENANCE OF PLANT	Purch/Prof Serv(300)					
		320 Professional - Educational Services	\$8,651			
		340 Other Prof Services		\$15,000	\$6,017	\$10,000
	<b>TOTAL PURCH/PROF SERV</b>		\$8,651	\$15,000	\$6,017	\$10,000
		450 Construction Services		\$520,000	\$331,426	\$500,000
	<b>TOTAL PURCH PROPERTY SERVICES</b>			\$520,000	\$331,426	\$500,000
		521 Property Insurance	\$90,103	\$91,000	\$90,694	\$91,000
	<b>TOTAL OTHER PURCHASED SERVICES</b>		\$90,103	\$91,000	\$90,694	\$91,000
		610 General Supplies		\$460,000	\$396,562	\$350,000
		680 Maintenance Supplies & Materials	\$380,491			
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>		\$380,491	\$460,000	\$396,562	\$350,000
		710 Land & Site Improvements	\$287,978			
		720 Buildings	\$841,407			
		730 Equipment	\$39,311	\$60,000	\$56,998	\$76,246
<b>TOTAL PROPERTY</b>		\$1,168,696	\$60,000	\$56,998	\$76,246	
<b>TOTAL OPERATION &amp; MAINTENANCE OF</b>			\$1,647,941	\$1,146,000	\$881,697	\$1,027,246
FOOD SERVICES	Property(700)					
		730 Equipment	\$6,401	\$36,000	\$34,210	\$10,000
	<b>TOTAL PROPERTY</b>		\$6,401	\$36,000	\$34,210	\$10,000
<b>TOTAL FOOD SERVICES</b>			\$6,401	\$36,000	\$34,210	\$10,000
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>			\$1,654,342	\$1,182,000	\$915,907	\$1,037,246

# Other Financing

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Capital Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$100,000	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$100,000	\$0	\$0
	<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0
<b>6200 Amortization of Premium on Issuance of</b>		\$0	\$0	\$0	\$0
<b>6300 Special Items</b>		\$0	\$0	\$0	\$0
<b>6400 Extraordinary Items</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER ITEMS</b>		\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$100,000	\$0	\$0

## Summary

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>REV ENUS BY</b>	<b>1000 Total LOCAL</b>	\$982,492	\$1,082,000	\$1,052,265	\$1,037,246
	<b>TOTAL REVENUES</b>	\$982,492	\$1,082,000	\$1,052,265	\$1,037,246
<b>EXPENDITURES BY OBJECT</b>	<b>300 Purchased Professional and Technical</b>	\$8,651	\$15,000	\$6,017	\$10,000
	<b>400 Purchased property Services</b>		\$520,000	\$331,426	\$500,000
	<b>500 Other Purchased Services</b>	\$90,103	\$91,000	\$90,694	\$91,000
	<b>600 Supplies</b>	\$380,491	\$460,000	\$396,562	\$350,000
	<b>700 Property</b>	\$1,175,097	\$96,000	\$91,208	\$86,246
	<b>TOTAL EXPENDITURES</b>	\$1,654,342	\$1,182,000	\$915,907	\$1,037,246
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$671,850)	(\$100,000)	\$136,358	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$100,000	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		(\$671,850)	\$0	\$136,358	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$4,400,237	\$3,728,387	\$3,728,387	
<b>FUND BALANCE - ENDING</b>		\$3,728,387	\$3,728,387	\$3,864,745	\$0

## 49 School Food Service Fund

**Balance Sheet**

			<b>Actual 2017</b>	<b>Final Budget 2018</b>	<b>Actual 2018</b>	<b>Original Budget 2019</b>
			\$0	\$0	\$0	\$0
<b>ASSETS</b>	<b>8110</b>	<b>Cash</b>	\$136,535		\$189,760	
	<b>8131</b>	<b>Local</b>	\$222			
	<b>8133</b>	<b>State</b>	\$64,556		\$41,421	
	<b>8134</b>	<b>Federal</b>	\$9,969		\$18,641	
	<b>8140</b>	<b>Inventories</b>	\$136,091		\$154,031	
	<b>TOTAL ASSETS</b>			\$347,373		\$403,853
<b>LIABILITIES</b>	<b>9510</b>	<b>Accounts Payable</b>	\$926		\$760	
	<b>9530</b>	<b>Accrued Liabilities</b>	\$20,676		\$17,160	
	<b>TOTAL LIABILITIES</b>			\$21,602		\$17,920
<b>FUND BALANCES</b>	<b>9860</b>	<b>Non-Spendable - Inventories &amp; Prepaid</b>	\$136,091		\$154,031	
	<b>9872</b>	<b>Restricted – Food Service</b>	\$189,680		\$231,902	
	<b>TOTAL FUND BALANCES</b>			\$325,771		\$385,933
<b>TOTAL LIABILITIES AND FUND BALANCES</b>			\$347,373		\$403,853	
<b>TOTAL ASSETS</b>			\$347,373	\$0	\$403,853	\$0



# Revenue

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>LOCAL</b>	<b>1500 EARNINGS ON INVESTMENTS</b>	\$1,831			
	<b>1510 Interest on Investments</b>		\$5,000	\$3,465	\$3,000
	<b>1610 Sales to Students</b>	\$196,654	\$228,000	\$183,298	\$228,000
	<b>1690 Other Local Revenue</b>	\$16,196	\$20,000	\$15,858	\$20,000
	<b>TOTAL LOCAL</b>	\$214,681	\$253,000	\$202,621	\$251,000
<b>STATE</b>	<b>3770 School Lunch Program (Liquor Tax)</b>	\$154,147			
	<b>3800 SUPPLEMENTALS / OTHER BILLS</b>		\$200,000	\$153,437	\$200,000
	<b>TOTAL STATE</b>	\$154,147	\$200,000	\$153,437	\$200,000
<b>FEDERAL</b>	<b>4560 Federal Child Nutrition Prog</b>		\$799,000	\$669,605	\$741,000
	<b>4571 National School Lunch Program</b>	\$71,673			
	<b>4572 Natl School Lunch Prog - Free and</b>	\$340,663			
	<b>4574 Fed School Breakfast Reimb</b>	\$127,298			
	<b>4577 Federal Summer Food Program</b>	\$9,969			
	<b>4579 Other Child Nutrition Programs</b>	\$120,095			
	<b>TOTAL FEDERAL</b>	\$669,698	\$799,000	\$669,605	\$741,000
<b>TOTAL REVENUES, 49 SCHOOL FOOD SERVICE FUND</b>		\$1,038,526	\$1,252,000	\$1,025,663	\$1,192,000

# Expenditure

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>FOOD SERVICES</b>	Salaries(100)				
	191 Salaries - Food Serv Pers	\$333,160	\$375,930	\$348,887	\$350,815
	<b>TOTAL SALARIES</b>	\$333,160	\$375,930	\$348,887	\$350,815
	210 State Retirement	\$64,732	\$69,625	\$68,859	\$61,657
	220 Social Security	\$24,448	\$29,725	\$25,803	\$27,721
	240 Group Insurance	\$57,551	\$63,114	\$55,312	\$67,470
	270 Industrial Insurance	\$7,546	\$8,400	\$7,455	\$8,000
	<b>TOTAL BENEFITS</b>	\$154,277	\$170,864	\$157,429	\$164,848
	330 Prof Emp Training and Dev		\$2,000	\$292	
	<b>TOTAL PURCH/PROF SERV</b>		\$2,000	\$292	
	580 Travel/Per Diem	\$2,563	\$2,500	\$1,061	\$2,500
	<b>TOTAL OTHER PURCHASED SERVICES</b>	\$2,563	\$2,500	\$1,061	\$2,500
	610 General Supplies	\$7,739	\$12,206	\$5,215	\$21,337
	630 Food	\$434,088	\$674,000	\$443,586	\$638,000
	680 Maintenance Supplies & Materials	\$40	\$5,000	\$2,159	\$5,000
	<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$441,867	\$691,206	\$450,960	\$664,337
	810 Dues and Fees	\$5,943	\$9,500	\$6,872	\$9,500
<b>TOTAL DEBT &amp; MISCELLANEOUS</b>	\$5,943	\$9,500	\$6,872	\$9,500	
<b>TOTAL FOOD SERVICES</b>	\$937,810	\$1,252,000	\$965,501	\$1,192,000	
<b>TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICE</b>		\$937,810	\$1,252,000	\$965,501	\$1,192,000

# Other Financing

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>5000 OTHER FINANCING SOURCES (USES)</b>	<b>5000 Other Sources &amp; Changes</b>	\$0	\$0	\$0	\$0
	<b>5100 Sale of Bonds</b>	\$0	\$0	\$0	\$0
	<b>5110 Face Amount of Bonds Sold</b>	\$0	\$0	\$0	\$0
	<b>5120 Premium or Discount on the Issuance of</b>	\$0	\$0	\$0	\$0
	<b>5130 Issuance of Refunding Bonds</b>	\$0	\$0	\$0	\$0
	<b>5140 Payment to Refunded Bonds Escrow</b>	\$0	\$0	\$0	\$0
	<b>5200 Transfers in From Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5210 Transfers out to Other Funds</b>	\$0	\$0	\$0	\$0
	<b>5300 Sale of, or Compensation for Loss of, Fixed</b>	\$0	\$0	\$0	\$0
	<b>5400 Loan Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5500 Capital Lease Proceeds</b>	\$0	\$0	\$0	\$0
	<b>5900 Other Financing Sources &amp; Uses</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	\$0	\$0	\$0	\$0
<b>6000 OTHER ITEMS</b>	<b>6100 Capital Contributions</b>	\$0	\$0	\$0	\$0
	<b>6200 Amortization of Premium on Issuance of</b>	\$0	\$0	\$0	\$0
	<b>6300 Special Items</b>	\$0	\$0	\$0	\$0
	<b>6400 Extraordinary Items</b>	\$0	\$0	\$0	\$0
	<b>TOTAL OTHER ITEMS</b>	\$0	\$0	\$0	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES) AND</b>		\$0	\$0	\$0	\$0

## Summary

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>REVENUES BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$214,681	\$253,000	\$202,621	\$251,000
	<b>2000 Total STATE</b>	\$154,147	\$200,000	\$153,437	\$200,000
	<b>3000 Total FEDERAL</b>	\$669,698	\$799,000	\$669,605	\$741,000
	<b>TOTAL REVENUES</b>	\$1,038,526	\$1,252,000	\$1,025,663	\$1,192,000
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$333,160	\$375,930	\$348,887	\$350,815
	<b>200 Employee Benefits</b>	\$154,277	\$170,864	\$157,429	\$164,848
	<b>300 Purchased Professional and Technical</b>		\$2,000	\$292	
	<b>500 Other Purchased Services</b>	\$2,563	\$2,500	\$1,061	\$2,500
	<b>600 Supplies</b>	\$441,867	\$691,206	\$450,960	\$664,337
	<b>800 Other Objects</b>	\$5,943	\$9,500	\$6,872	\$9,500
	<b>TOTAL EXPENDITURES</b>	\$937,810	\$1,252,000	\$965,501	\$1,192,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		\$100,716	\$0	\$60,162	\$0
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$0	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		\$100,716	\$0	\$60,162	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$225,055	\$325,771	\$325,771	
<b>FUND BALANCE - ENDING</b>		\$325,771	\$325,771	\$385,933	\$0

# SUMMARY - ALL FUNDS

		Actual 2017	Final Budget 2018	Actual 2018	Original Budget 2019
<b>REVENUE S BY SOURCE</b>	<b>1000 Total LOCAL</b>	\$13,307,524	\$14,336,082	\$14,038,716	\$13,655,589
	<b>2000 Total STATE</b>	\$10,747,433	\$12,451,606	\$11,578,561	\$12,511,563
	<b>3000 Total FEDERAL</b>	\$1,667,216	\$1,736,207	\$1,566,270	\$1,632,193
	<b>TOTAL REVENUES</b>	\$25,722,173	\$28,523,895	\$27,183,547	\$27,799,345
<b>EXPENDITURES BY OBJECT</b>	<b>100 Salaries</b>	\$13,155,744	\$13,652,805	\$13,533,721	\$13,594,665
	<b>200 Employee Benefits</b>	\$7,000,487	\$7,500,918	\$7,158,544	\$7,792,950
	<b>300 Purchased Professional and Technical</b>	\$251,501	\$396,212	\$301,134	\$268,886
	<b>400 Purchased property Services</b>	\$51,527	\$599,950	\$406,432	\$580,150
	<b>500 Other Purchased Services</b>	\$322,744	\$350,508	\$330,826	\$310,000
	<b>600 Supplies</b>	\$3,142,907	\$5,341,513	\$3,587,019	\$4,265,818
	<b>700 Property</b>	\$1,784,210	\$436,563	\$403,936	\$426,246
	<b>800 Other Objects</b>	\$540,939	\$628,371	\$590,409	\$560,630
	<b>TOTAL EXPENDITURES</b>	\$26,250,059	\$28,906,840	\$26,312,021	\$27,799,345
	<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)</b>		(\$527,886)	(\$382,945)	\$871,526
<b>OTHER FINANCING SOURCES (USES) AND OTHER</b>		\$0	\$382,945	\$0	\$0
<b>NET CHANGE IN FUND BALANCE</b>		(\$527,886)	\$0	\$871,526	\$0
<b>FUND BALANCE - BEGINNING (FROM PRIOR YEAR)</b>		\$9,545,592	\$8,489,820	\$9,017,706	\$0
<b>FUND BALANCE - ENDING</b>		\$9,017,706	\$8,489,820	\$9,889,232	\$0