

Annual Financial Report

(09) EMERY DISTRICT

10 General Fund

Balance Sheet

			Actual 2013
ASSETS	8110	Cash	\$5,529,062
	8130	Receivables	\$4,632
	8131	Local	\$218,958
	8132	Local Property Taxes	\$10,228,624
	8133	State	\$14,125
	8134	Federal	\$318,057
	8140	Inventories	\$8,527
	TOTAL ASSETS		
LIABILITIES	9510	Accounts Payable	\$283,515
	9530	Accrued Liabilities	\$1,116,938
	9540	Accrued Salaries and Withholdings	\$729,456
	9560	Deferred Revenue	\$10,169,143
	9561	Other Local	\$159,414
	9563	State	\$374,785
	9564	Federal	\$20,990
	TOTAL LIABILITIES		
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$8,527
	9880	Committed – Undistributed Reserve	\$1,000,000
	9890	Assigned – Unrestricted Programs	\$267,577
	9899	Unassigned Fund Balance	\$2,191,640
	TOTAL FUND BALANCES		
TOTAL LIABILITIES AND FUND BALANCES			\$16,321,985
TOTAL ASSETS			\$16,321,985

Revenue

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
LOCAL	1110	Basic Rate (General Fund)	\$3,172,511	\$3,225,472	\$3,056,883	\$2,967,940
	1111	Tax Sales and Redemp - Basic	\$37,993	\$50,000	\$50,000	\$50,000
	1112	Voted Local Levy	\$3,095,677	\$3,151,113	\$3,183,113	\$3,195,436
	1113	Tax Sales and Redemp - Voted Local	\$38,062	\$50,000	\$50,000	\$50,000
	1114	Board Local Levy	\$3,525,940	\$3,590,849	\$3,620,849	\$4,146,292
	1115	Tax Sales and Redemp-Board Local	\$43,479	\$58,000	\$58,000	\$55,000
	1134	Judgment Recovery		\$400,298	\$403,798	\$179,407
	1135	Tax Sales and Redemp – Judgment Rec			\$3,300	
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$73,656	\$70,000	\$75,000	\$70,000
	1160	FILT--Basic Rate	\$91,634	\$93,000	\$93,000	\$90,000
	1162	FILT--Voted Local	\$90,754	\$93,000	\$93,000	\$90,000

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
LOCAL	1164	FILT--Board Local	\$89,808	\$108,000	\$108,000	\$100,000
	1170	FILT- Transportation	\$4,483			
	1172	FILT- Tort Liability	\$325			
	1176	FILT- Capital Outlay- Ten Percent of Basic	\$8,389			
	1310	Tuition From Pupils or Parents	\$41,800			
	1400	TRANSPORTATION FEES	\$5,845	\$5,000	\$5,000	\$3,000
	1500	EARNINGS ON INVESTMENTS	\$52,004	\$50,000	\$50,000	\$50,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$488,416	\$400,298	\$579,594	\$492,187
	1910	Rentals			\$500	
	1940	Textbooks (Sales and Rentals)		\$12,000	\$12,000	\$12,000
	TOTAL LOCAL			\$10,860,776	\$11,357,030	\$11,442,037
STATE	3010	Regular School Programs K-12	\$2,847,049	\$2,931,937	\$3,098,546	\$3,427,312
	3015	Necessarily Existent Small Schools	\$1,352,982	\$1,462,430	\$1,524,459	\$1,600,987
	3020	Professional Staff	\$728,254	\$749,881	\$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	\$969,144	\$997,029
	3110	Special Ed - Self-Contained	\$139,289	\$143,967	\$143,967	\$169,255
	3120	Extend Yr Prog - Severely Disabled	\$6,044	\$6,166	\$6,137	\$8,247
	3125	Special Ed - State Programs	\$53,091	\$53,091	\$55,380	\$52,352
	3155	Applied Tech - Add-On	\$437,386	\$435,954	\$515,305	\$495,929
	3200	OTHER STATE PROGRAMS	(\$12,516)		(\$18,000)	
	3211	Gifted and Talented	\$9,373	\$10,995	\$11,217	\$11,423
	3212	Advanced Placement	\$1,483	\$1,483	\$1,788	
	3213	Concurrent Enrollment	\$21,648	\$21,648	\$12,886	\$12,886
	3215	At-Risk - Student Program	\$122,603	\$117,639	\$117,639	\$131,277
	3230	Class Size Reduction -- K-8	\$444,024	\$411,700	\$414,530	\$423,784
	3410	Flexible Allocation	\$112,700	\$110,858	\$111,578	\$109,839
	3415	Pupil Transportation	\$492,637	\$498,378	\$536,518	\$509,075
	3435	Regional Service Centers	\$66,307	\$66,307	\$66,307	\$66,300
	3468	School Nurses		\$6,134	\$6,112	\$6,159
	3520	School Land Trust Prog	\$142,408	\$169,115	\$213,075	\$210,083
	3636	ELL Family Literacy Centers	\$7,948			
	3641	Early Interventions	\$48,873	\$57,239	\$57,239	\$57,112
	3646	Online Assessment	\$50,812	\$43,678	\$44,507	
	3700	MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)	\$985		\$292,850	\$133,754
	3709	Driver Ed - Vehicles			\$14,308	\$14,308
	3710	Driver Ed - Behind-The-Wheel	\$15,300	\$26,302	\$16,000	\$16,000
	3718	Staff Development - Non MSP			\$500	
	3772	Fee on Fines	\$2,436	\$1,500	\$1,978	\$1,978
	3799	Eval & Assess - UPASS Administration	\$16,006	\$15,762	\$15,889	\$15,768
	3805	Reading Achievement Program	\$103,082	\$63,770	\$63,665	\$62,607
	3810	Library Books and Supplies	\$3,131	\$3,019	\$3,009	\$3,000
	3868	Teachers Materials & Supplies	\$23,660	\$23,660	\$23,151	\$23,151
	3876	Educator Salary Adjustments	\$737,045	\$737,045	\$732,990	\$732,990
3878	Extended Year for Special Ed	\$14,771	\$14,771	\$14,771	\$14,771	

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
STATE	3900 REVENUE - OTHER STATE AGENCIES	\$98,616	\$164,141	\$431,349	
	TOTAL STATE	\$9,338,938	\$9,491,654	\$10,400,824	\$10,237,288
FEDERAL	4524 IDEA - B -- Disabled (PL 101-476)	\$611,051	\$513,109	\$487,923	\$508,242
	4538 Formula Allocation	\$24,739	\$23,078	\$23,078	\$23,000
	4700 FEDERAL REV THRU OTHER AGENCIES		\$86,894	\$123,274	
	4801 Federal NCLB Title I A - LEA Grants	\$240,000	\$264,855	\$262,997	\$290,193
	4810 Federal Forest Revenue (in lieu of tax)	\$93,117	\$93,117	\$142,002	\$142,000
	4860 Federal NCLB Title II A - Teacher Quality	\$160,932	\$95,369	\$95,493	\$95,085
	4880 Federal NCLB Title III A - English Language Acquisition	\$6,665	\$11,270	\$4,700	
	4901 Medicaid Outreach	\$13,377			
	TOTAL FEDERAL	\$1,149,881	\$1,087,692	\$1,139,467	\$1,058,520
TOTAL REVENUES, 10 GENERAL FUND		\$21,349,595	\$21,936,376	\$22,982,328	\$22,847,070

Expenditure

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
INSTRUCTION	Salaries(100)				
	131 Salaries - Teachers	\$6,758,012	\$6,729,836	\$6,728,492	\$6,695,519
	132 Salaries - Substitute Teachers	\$123,393	\$105,000	\$123,000	\$120,000
	144 Salaries - Psychological Personnel	\$53,846	\$54,660	\$54,660	\$55,207
	161 Salaries - Tchr Aides & Para-Prof	\$762,272	\$766,656	\$795,287	\$802,182
	199 Salaries - All Other	\$325,035	\$260,385	\$344,094	\$247,200
	TOTAL SALARIES	\$8,022,558	\$7,916,537	\$8,045,533	\$7,920,108
	210 State Retirement	\$1,629,764	\$1,716,778	\$1,766,782	\$1,815,633
	220 Social Security	\$598,275	\$604,269	\$614,924	\$603,551
	240 Group Insurance	\$1,621,313	\$1,784,774	\$1,800,988	\$1,894,321
	270 Industrial Insurance	\$61,800	\$70,500	\$69,700	\$58,140
	280 Unemployment Insurance	\$265	\$10,000	\$10,000	\$10,000
	TOTAL BENEFITS	\$3,911,417	\$4,186,321	\$4,262,394	\$4,381,645
	320 Professional - Educational Services	\$97,196	\$20,000	\$187,472	\$139,031
	330 Prof Emp Training and Dev	\$2,774		\$30,000	\$12,000
	TOTAL PURCH/PROF SERV	\$99,970	\$20,000	\$217,472	\$151,031
	580 Travel/Per Diem	\$43,629	\$8,000	\$39,540	\$15,000
	TOTAL OTHER PURCHASED SERVICES	\$43,629	\$8,000	\$39,540	\$15,000
	610 General Supplies	\$319,392	\$240,786	\$525,701	\$559,642
	624 Fuel Oil	\$3,573			
	641 Textbooks	\$49,245	\$148,559	\$162,465	\$145,966
	670 Software	\$75,079	\$60,000	\$60,000	\$60,000
	682 Tires and Tubes	\$284			
	684 Repair Parts for Garage Equipment	\$833			
	TOTAL SUPPLIES & MATERIALS	\$448,406	\$449,345	\$748,166	\$765,608
	710 Land & Site Improvements	\$34,000			
	720 Buildings	\$177,913	\$136,170	\$136,170	\$146,851
	730 Equipment	\$330,260	\$374,210	\$455,076	\$275,661
732 School Buses			\$1,736		

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
INSTRUCTION	733 Furniture and Fixtures	\$46,012	\$46,669	\$52,866	\$47,413
	734 Technology Related Hardware	\$195,679	\$70,000	\$170,000	\$165,000
	735 Non-Bus Vehicles	\$5,325		\$14,308	\$35,308
	TOTAL PROPERTY	\$789,189	\$627,049	\$830,156	\$670,233
	810 Dues and Fees	\$55,513	\$36,731	\$64,651	\$38,552
	870 Indirect Costs - Restricted	\$154,446	\$192,602	\$185,468	\$253,619
	890 Misc Expenditures	\$1,483	\$1,483	\$156,014	
	TOTAL DEBT & MISCELLANEOUS	\$211,442	\$230,816	\$406,133	\$292,171
	TOTAL INSTRUCTION	\$13,526,611	\$13,438,068	\$14,549,394	\$14,195,796
	SUPPORT SERVICES - STUDENTS	Salaries(100)			
142 Salaries - Guidance Personnel		\$175,557	\$183,054	\$183,054	\$188,238
144 Salaries - Psychological Personnel		\$90,289	\$89,899	\$89,899	\$68,098
152 Salaries - Sec & Clerical Pers		\$26,712	\$26,712	\$26,712	\$27,249
199 Salaries - All Other		\$5,696		\$5,404	
TOTAL SALARIES		\$298,254	\$299,665	\$305,069	\$283,585
210 State Retirement		\$59,971	\$65,806	\$66,938	\$67,182
220 Social Security		\$21,704	\$22,924	\$23,476	\$21,695
240 Group Insurance		\$83,010	\$88,345	\$88,345	\$85,812
270 Industrial Insurance		\$1,800	\$2,040	\$2,040	\$1,700
TOTAL BENEFITS		\$166,485	\$179,115	\$180,799	\$176,389
320 Professional - Educational Services		\$40,000	\$46,134	\$46,112	\$48,000
TOTAL PURCH/PROF SERV		\$40,000	\$46,134	\$46,112	\$48,000
580 Travel/Per Diem		\$474			
TOTAL OTHER PURCHASED SERVICES		\$474			
610 General Supplies		\$3,507	\$3,738	\$3,738	\$3,755
TOTAL SUPPLIES & MATERIALS		\$3,507	\$3,738	\$3,738	\$3,755
730 Equipment		\$1,379	\$2,458	\$2,458	\$2,513
TOTAL PROPERTY		\$1,379	\$2,458	\$2,458	\$2,513
TOTAL SUPPORT SERVICES - STUDENTS		\$510,099	\$531,110	\$538,176	\$514,242
SUPPORT SERVICES - STAFF ASSISTANCE	Salaries(100)				
	115 Salaries - Supervisors and Directors	\$186,908	\$180,303	\$190,342	\$194,062
	145 Salaries - Media Personnel - Licensed	\$53,463	\$56,570	\$56,570	\$58,316
	199 Salaries - All Other	\$1,490		\$1,489	
	TOTAL SALARIES	\$241,861	\$236,873	\$248,401	\$252,378
	210 State Retirement	\$61,843	\$52,016	\$54,548	\$59,788
	220 Social Security	\$18,339	\$18,120	\$19,018	\$19,307
	240 Group Insurance	\$26,578	\$35,258	\$35,258	\$40,744
	270 Industrial Insurance	\$900	\$1,020	\$680	\$1,020
	TOTAL BENEFITS	\$107,660	\$106,414	\$109,504	\$120,859
	580 Travel/Per Diem	\$1,626	\$3,750	\$3,750	\$750
	TOTAL OTHER PURCHASED SERVICES	\$1,626	\$3,750	\$3,750	\$750
	644 Library Books	\$17,432	\$18,558	\$22,512	\$18,853
	646 Audiovisual Materials	\$12,805	\$12,223	\$15,180	\$12,418
	TOTAL SUPPLIES & MATERIALS	\$30,237	\$30,781	\$37,692	\$31,271

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
SUPPORT SERVICES - STAFF ASSISTANCE	810 Dues and Fees	\$416			
	TOTAL DEBT & MISCELLANEOUS	\$416			
	TOTAL SUPPORT SERVICES - STAFF ASSISTANCE	\$381,800	\$377,818	\$399,347	\$405,258
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries(100)				
	111 Compensation - School Board	\$19,125	\$18,900	\$18,900	\$18,900
	112 Salaries - Superintendent	\$97,360	\$105,149	\$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	
	TOTAL SALARIES	\$146,028	\$143,363	\$146,223	\$146,611
	210 State Retirement	\$15,087	\$31,483	\$31,090	\$34,732
	220 Social Security	\$9,834	\$10,697	\$11,207	\$11,216
	240 Group Insurance	\$102,871	\$117,652	\$117,652	\$121,221
	270 Industrial Insurance	\$600	\$680	\$680	\$680
	TOTAL BENEFITS	\$128,392	\$160,512	\$160,629	\$167,849
	522 Liability Insurance	\$18,810	\$19,000	\$19,000	\$18,000
	580 Travel/Per Diem	\$7,411	\$8,000	\$10,500	\$8,000
	TOTAL OTHER PURCHASED SERVICES	\$26,221	\$27,000	\$29,500	\$26,000
	610 General Supplies	\$1,852	\$2,000	\$2,000	\$2,000
	TOTAL SUPPLIES & MATERIALS	\$1,852	\$2,000	\$2,000	\$2,000
	810 Dues and Fees	\$18,021	\$18,000	\$23,600	\$20,000
	820 Judgments Against the LEA	\$14,064	\$400,298	\$406,298	\$179,407
	TOTAL DEBT & MISCELLANEOUS	\$32,085	\$418,298	\$429,898	\$199,407
	TOTAL SUPPORT SERVICES - GENERAL DIST ADMIN	\$334,578	\$751,173	\$768,250	\$541,867
SUPPORT SERVICES - SCHOOL ADMIN	Salaries(100)				
	121 Salaries - Principals and Assistants	\$886,239	\$896,238	\$899,722	\$908,445
	152 Salaries - Sec & Clerical Pers	\$370,675	\$373,967	\$373,967	\$385,728
	199 Salaries - All Other	\$29,705	\$23,322	\$32,115	\$24,000
	TOTAL SALARIES	\$1,286,619	\$1,293,527	\$1,305,804	\$1,318,173
	210 State Retirement	\$263,447	\$278,936	\$281,628	\$306,590
	220 Social Security	\$95,703	\$98,955	\$99,892	\$100,841
	240 Group Insurance	\$267,171	\$299,463	\$299,463	\$310,113
	270 Industrial Insurance	\$6,600	\$7,480	\$7,480	\$8,500
	TOTAL BENEFITS	\$632,921	\$684,834	\$688,463	\$726,044
	580 Travel/Per Diem	\$3,012	\$14,500	\$7,000	\$13,500
	TOTAL OTHER PURCHASED SERVICES	\$3,012	\$14,500	\$7,000	\$13,500

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015	
SUPPORT SERVICES - SCHOOL ADMIN	610 General Supplies	\$985				
	TOTAL SUPPLIES & MATERIALS	\$985				
	810 Dues and Fees	\$988	\$2,500	\$5,600	\$4,000	
	TOTAL DEBT & MISCELLANEOUS	\$988	\$2,500	\$5,600	\$4,000	
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	\$1,924,525	\$1,995,361	\$2,006,867	\$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	\$17,858	\$18,217	
	199 Salaries - All Other	\$25,501	\$26,160	\$22,712	\$19,200	
	TOTAL SALARIES	\$231,317	\$231,976	\$228,528	\$228,293	
	210 State Retirement	\$46,827	\$45,198	\$45,611	\$49,535	
	220 Social Security	\$17,002	\$17,747	\$17,369	\$17,464	
	240 Group Insurance	\$20,647	\$22,292	\$35,948	\$37,069	
	270 Industrial Insurance	\$900	\$1,020	\$1,020	\$1,020	
	TOTAL BENEFITS	\$85,376	\$86,257	\$99,948	\$105,088	
	320 Professional - Educational Services	\$42,749	\$12,500	\$22,500	\$12,500	
	330 Prof Emp Training and Dev	\$16,500	\$17,000	\$17,000	\$17,000	
	TOTAL PURCH/PROF SERV	\$59,249	\$29,500	\$39,500	\$29,500	
	523 Fidelity Bond Premiums		\$2,000	\$2,000	\$2,000	
	580 Travel/Per Diem	\$1,606	\$2,000	\$2,000	\$2,000	
	TOTAL OTHER PURCHASED SERVICES	\$1,606	\$4,000	\$4,000	\$4,000	
	610 General Supplies	\$18,879	\$32,500	\$32,500	\$32,500	
	TOTAL SUPPLIES & MATERIALS	\$18,879	\$32,500	\$32,500	\$32,500	
	730 Equipment	\$6,725				
	TOTAL PROPERTY	\$6,725				
	810 Dues and Fees	\$15,269	\$15,000	\$15,000	\$15,000	
	TOTAL DEBT & MISCELLANEOUS	\$15,269	\$15,000	\$15,000	\$15,000	
	TOTAL SUPPORT SERVICES - CENTRAL SERVICES	\$418,421	\$399,233	\$419,476	\$414,381	
	OPERATION & MAINTENANCE OF PLANT	Salaries(100)				
		182 Salaries - Custodial & Maintenance	\$1,314,523	\$1,336,933	\$1,309,473	\$1,502,594
199 Salaries - All Other		\$70,289	\$61,986	\$68,795	\$58,800	
TOTAL SALARIES		\$1,384,812	\$1,398,919	\$1,378,268	\$1,561,394	
210 State Retirement		\$279,657	\$291,726	\$305,292	\$346,204	
220 Social Security		\$102,966	\$106,925	\$105,996	\$119,446	
240 Group Insurance		\$327,872	\$366,125	\$351,538	\$404,414	
270 Industrial Insurance		\$9,000	\$10,200	\$10,200	\$12,240	
TOTAL BENEFITS		\$719,495	\$774,976	\$773,026	\$882,304	
411 Water/Sewage		\$22,989	\$21,400	\$21,400	\$22,600	
412 Disposal Service		\$17,582	\$17,100	\$17,100	\$15,500	
TOTAL PURCH PROPERTY SERVICES		\$40,571	\$38,500	\$38,500	\$38,100	

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OPERATION & MAINTENANCE OF PLANT	530 Communication (Telephone & Other)	\$60,775	\$57,500	\$57,500	\$59,500
	580 Travel/Per Diem	\$6,306	\$6,000	\$6,500	\$6,000
	TOTAL OTHER PURCHASED SERVICES	\$67,081	\$63,500	\$64,000	\$65,500
	610 General Supplies	\$7,831	\$1,200	\$4,200	\$1,700
	621 Natural Gas	\$257,346	\$309,000	\$309,000	\$299,000
	622 Electricity	\$521,149	\$470,000	\$470,000	\$470,000
	624 Fuel Oil	\$62,637	\$50,000	\$50,000	\$50,000
	625 Coal	\$14,589	\$12,000	\$12,000	
	680 Maintenance Supplies & Materials	\$186,535	\$158,891	\$170,968	\$159,016
	682 Tires and Tubes	\$3,134	\$2,000	\$2,000	\$2,000
	683 Repair Parts for Buses & Other Vehicles		\$5,000	\$5,000	\$5,000
	684 Repair Parts for Garage Equipment	\$6,830	\$8,000	\$8,000	\$8,000
	TOTAL SUPPLIES & MATERIALS	\$1,060,051	\$1,016,091	\$1,031,168	\$994,716
	730 Equipment	\$15,418	\$20,000	\$31,494	\$10,000
	735 Non-Bus Vehicles				\$25,000
	TOTAL PROPERTY	\$15,418	\$20,000	\$31,494	\$35,000
	810 Dues and Fees				\$7,500
TOTAL DEBT & MISCELLANEOUS				\$7,500	
TOTAL OPERATION & MAINTENANCE OF PLANT	\$3,287,428	\$3,311,986	\$3,316,456	\$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	\$2,430	
	171 Salaries - Student Trans Supervisor	\$64,832	\$64,832	\$64,832	\$66,136
	172 Salaries - Bus Drivers	\$304,135	\$301,449	\$296,983	\$299,878
	173 Mechanics/Other Garage Employees	\$41,342	\$42,992	\$42,992	\$45,560
	199 Salaries - All Other	\$17,620	\$16,494	\$19,764	\$16,800
	TOTAL SALARIES	\$470,106	\$469,226	\$468,030	\$470,228
	210 State Retirement	\$77,759	\$90,155	\$90,188	\$98,034
	220 Social Security	\$34,321	\$35,896	\$35,754	\$35,973
	240 Group Insurance	\$88,916	\$90,210	\$90,091	\$78,580
	270 Industrial Insurance	\$4,800	\$5,440	\$6,120	\$5,780
	TOTAL BENEFITS	\$205,796	\$221,701	\$222,153	\$218,367
	320 Professional - Educational Services	\$2,097	\$2,000	\$2,000	\$2,500
	TOTAL PURCH/PROF SERV	\$2,097	\$2,000	\$2,000	\$2,500
	411 Water/Sewage	\$615	\$600	\$600	\$600
	412 Disposal Service	\$468	\$600	\$600	\$600
	TOTAL PURCH PROPERTY SERVICES	\$1,083	\$1,200	\$1,200	\$1,200
	515 Payments in lieu of Transportation	\$5,694	\$2,500	\$2,500	\$2,500
	530 Communication (Telephone & Other)	\$1,417	\$2,000	\$2,000	\$2,000
	580 Travel/Per Diem	\$9,864	\$7,000	\$7,000	\$7,000
	TOTAL OTHER PURCHASED SERVICES	\$16,975	\$11,500	\$11,500	\$11,500
610 General Supplies	\$3,849	\$5,000	\$5,000	\$5,000	
621 Natural Gas	\$14,017	\$11,000	\$11,000	\$11,000	
622 Electricity	\$7,891	\$7,000	\$7,000	\$7,000	
624 Fuel Oil	\$162,543	\$130,000	\$130,000	\$130,000	

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
STUDENT TRANSPORTATION	681 Lubricants	\$4,978	\$1,000	\$1,000	\$1,000
	682 Tires and Tubes	\$5,863	\$6,000	\$6,000	\$6,000
	683 Repair Parts for Buses & Other Vehicles	\$39,452	\$20,000	\$20,000	\$20,000
	TOTAL SUPPLIES & MATERIALS	\$238,593	\$180,000	\$180,000	\$180,000
	730 Equipment	\$868	\$2,500	\$25,500	\$2,500
	732 School Buses	\$114,638	\$240,000	\$230,705	\$240,000
	TOTAL PROPERTY	\$115,506	\$242,500	\$256,205	\$242,500
	810 Dues and Fees	\$2,625	\$2,500	\$2,500	\$2,000
	891 Training	\$610	\$1,000	\$1,000	\$1,000
	TOTAL DEBT & MISCELLANEOUS	\$3,235	\$3,500	\$3,500	\$3,000
	TOTAL STUDENT TRANSPORTATION	\$1,053,391	\$1,131,627	\$1,144,588	\$1,129,295
□	Debt & Miscellaneous(800)				
	890 Misc Expenditures		\$0		
	TOTAL DEBT & MISCELLANEOUS		\$0		
	TOTAL		\$0		
TOTAL EXPENDITURES, 10 GENERAL FUND		\$21,436,853	\$21,936,376	\$23,142,554	\$22,847,070

Other Financing

		Actual 2013	Original Budget 2014	Final Budget 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			
	5210 Transfers out to Other Funds	(\$355,940)			
	5300 Sale of, or Compensation for Loss of, Fixed Assets				
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
5900 Other Financing Sources & Uses	(\$6,652)				
TOTAL OTHER FINANCING SOURCES (USES)	\$674,203				
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	\$0	\$0

Summary

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$10,860,776	\$11,357,030	\$11,442,037	\$11,551,262
	2000 Total STATE	\$9,338,938	\$9,491,654	\$10,400,824	\$10,237,288
	3000 Total FEDERAL	\$1,149,881	\$1,087,692	\$1,139,467	\$1,058,520
	TOTAL REVENUES	\$21,349,595	\$21,936,376	\$22,982,328	\$22,847,070
EXPENDITURES BY OBJECT	100 Salaries	\$12,081,555	\$11,990,086	\$12,125,856	\$12,180,770
	200 Employee Benefits	\$5,957,542	\$6,400,130	\$6,496,916	\$6,778,545
	300 Purchased Professional and Technical Services	\$201,316	\$97,634	\$305,084	\$231,031
	400 Purchased property Services	\$41,654	\$39,700	\$39,700	\$39,300
	500 Other Purchased Services	\$160,624	\$132,250	\$159,290	\$136,250
	600 Supplies	\$1,802,510	\$1,714,455	\$2,035,264	\$2,009,850
	700 Property	\$928,217	\$892,007	\$1,120,313	\$950,246
	800 Other Objects	\$263,435	\$670,114	\$860,131	\$521,078
	TOTAL EXPENDITURES	\$21,436,853	\$21,936,376	\$23,142,554	\$22,847,070
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$87,258)	\$0	(\$160,226)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$674,203	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$586,945	\$0	(\$160,226)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$2,880,799	\$3,467,744	\$3,467,744	\$0
FUND BALANCE - ENDING		\$3,467,744	\$3,467,744	\$3,307,518	\$0

Balance Sheet

		Actual 2013
ASSETS	8110 Cash	\$274,978
	TOTAL ASSETS	\$274,978
FUND BALANCES	9890 Assigned – Unrestricted Programs	\$274,978
	TOTAL FUND BALANCES	\$274,978
TOTAL LIABILITIES AND FUND BALANCES		\$274,978
TOTAL ASSETS		\$274,978

Revenue

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
LOCAL	1740 Fees	\$254,958	\$225,000	\$315,000	\$260,000
	1750 School Vend & Stores	\$14,787	\$75,000	\$15,000	\$15,000
	1790 Other Student Activity	\$160,853		\$170,000	\$170,000
	1900 OTHER REVENUE - LOCAL SOURCES	\$97,363	\$200,000	\$100,000	\$100,000
	TOTAL LOCAL	\$527,961	\$500,000	\$600,000	\$545,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		\$527,961	\$500,000	\$600,000	\$545,000

Expenditure

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
INSTRUCTION	Purch/Prof Serv(300)				
	320 Professional - Educational Services		\$30,000	\$57,000	\$57,000
	340 Other Prof Services	\$54,843			
	TOTAL PURCH/PROF SERV	\$54,843	\$30,000	\$57,000	\$57,000
	580 Travel/Per Diem	\$46,845	\$20,000	\$50,000	\$50,000
	TOTAL OTHER PURCHASED SERVICES	\$46,845	\$20,000	\$50,000	\$50,000
	610 General Supplies	\$166,237	\$350,000	\$320,000	\$265,000
	630 Food	\$53,563			
	641 Textbooks	\$28,817			
	680 Maintenance Supplies & Materials	\$11,658			
	TOTAL SUPPLIES & MATERIALS	\$260,275	\$350,000	\$320,000	\$265,000
	730 Equipment	\$47,398	\$16,000	\$60,000	\$60,000
	TOTAL PROPERTY	\$47,398	\$16,000	\$60,000	\$60,000
	810 Dues and Fees	\$106,835	\$84,000	\$113,000	\$113,000
	TOTAL DEBT & MISCELLANEOUS	\$106,835	\$84,000	\$113,000	\$113,000
	TOTAL INSTRUCTION	\$516,196	\$500,000	\$600,000	\$545,000
	TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		\$516,196	\$500,000	\$600,000

Other Financing

		Actual 2013	Original Budget 2014	Final Budget 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	Original Budget 2014	Final Budget 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$527,961	\$500,000	\$600,000	\$545,000
	TOTAL REVENUES	\$527,961	\$500,000	\$600,000	\$545,000
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical Services	\$54,843	\$30,000	\$57,000	\$57,000
	500 Other Purchased Services	\$46,845	\$20,000	\$50,000	\$50,000
	600 Supplies	\$260,275	\$350,000	\$320,000	\$265,000
	700 Property	\$47,398	\$16,000	\$60,000	\$60,000
	800 Other Objects	\$106,835	\$84,000	\$113,000	\$113,000
	TOTAL EXPENDITURES	\$516,196	\$500,000	\$600,000	\$545,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$11,765	\$0	\$0	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$11,765	\$0	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$263,213	\$274,978	\$274,978	\$0
FUND BALANCE - ENDING		\$274,978	\$274,978	\$274,978	\$0

Balance Sheet

			Actual 2013
ASSETS	8110	Cash	\$164,764
	8134	Federal	\$8,753
	TOTAL ASSETS		\$173,517
LIABILITIES	9510	Accounts Payable	\$69
	9563	State	\$173,448
	TOTAL LIABILITIES		\$173,517
TOTAL LIABILITIES AND FUND BALANCES			\$173,517
TOTAL ASSETS			\$173,517

Revenue

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
LOCAL	1310	Tuition From Pupils or Parents	\$8,790		\$1,500	\$500
	1900	OTHER REVENUE - LOCAL SOURCES	\$8,435	\$10,000	\$11,000	\$10,000
	TOTAL LOCAL		\$17,225	\$10,000	\$12,500	\$10,500
STATE	3115	Special Ed - Pre-School	\$247,078	\$318,374	\$305,769	\$318,910
	3209	Adult High School	\$23,773	\$24,958	\$24,958	\$23,997
	3900	REVENUE - OTHER STATE AGENCIES			\$173,448	
	TOTAL STATE		\$270,851	\$343,332	\$504,175	\$342,907
FEDERAL	4522	IDEA - B -- Pre-School Disabled (Sec 619)	\$29,379	\$29,380	\$28,427	\$28,718
	4650	UPSTART			\$25,000	\$25,000
	TOTAL FEDERAL		\$29,379	\$29,380	\$53,427	\$53,718
TOTAL REVENUES, 23 NON K-12 PROGRAMS			\$317,455	\$382,712	\$570,102	\$407,125

Expenditure

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
INSTRUCTION	Salaries(100)					
	131	Salaries - Teachers	\$68,999	\$101,327	\$58,728	\$92,014
	161	Salaries - Tchr Aides & Para-Prof	\$141,432	\$129,449	\$138,428	\$135,442
	TOTAL SALARIES		\$210,431	\$230,776	\$197,156	\$227,456
	210	State Retirement	\$32,833	\$40,735	\$30,008	\$39,306
	220	Social Security	\$15,548	\$17,884	\$14,447	\$17,402
	240	Group Insurance	\$34,888	\$53,126	\$39,261	\$57,197
	270	Industrial Insurance	\$3,600	\$4,420	\$4,760	\$4,760
	TOTAL BENEFITS		\$86,869	\$116,165	\$88,476	\$118,665
	580	Travel/Per Diem	\$3,943		\$2,500	\$2,500
	TOTAL OTHER PURCHASED SERVICES		\$3,943		\$2,500	\$2,500
	610	General Supplies	\$11,350	\$32,551	\$273,250	\$15,746
	621	Natural Gas	\$931			

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
INSTRUCTION	622 Electricity	\$923			
	TOTAL SUPPLIES & MATERIALS	\$13,204	\$32,551	\$273,250	\$15,746
	810 Dues and Fees	\$2,100	\$500	\$7,500	\$4,000
	870 Indirect Costs - Restricted	\$587	\$420	\$420	\$1,026
	TOTAL DEBT & MISCELLANEOUS	\$2,687	\$920	\$7,920	\$5,026
	TOTAL INSTRUCTION	\$317,134	\$380,412	\$569,302	\$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	\$300	\$500
	TOTAL PURCH PROPERTY SERVICES	\$321	\$300	\$300	\$500
	621 Natural Gas		\$1,000	\$1,500	\$1,200
	622 Electricity		\$1,000	\$1,000	\$1,000
	TOTAL SUPPLIES & MATERIALS		\$2,000	\$2,500	\$2,200
TOTAL OPERATION & MAINTENANCE OF PLANT	\$321	\$2,300	\$2,800	\$2,700	
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS		\$317,455	\$382,712	\$572,102	\$407,125

Other Financing

		Actual 2013	Original Budget 2014	Final Budget 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)			

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
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	Original Budget 2014	Final Budget 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$17,225	\$10,000	\$12,500	\$10,500
	2000 Total STATE	\$270,851	\$343,332	\$504,175	\$342,907
	3000 Total FEDERAL	\$29,379	\$29,380	\$53,427	\$53,718
	TOTAL REVENUES	\$317,455	\$382,712	\$570,102	\$407,125
EXPENDITURES BY OBJECT	100 Salaries	\$210,431	\$230,776	\$197,156	\$250,155
	200 Employee Benefits	\$86,869	\$116,165	\$88,476	\$130,998
	400 Purchased property Services	\$321	\$300	\$300	\$500
	500 Other Purchased Services	\$3,943		\$2,500	\$2,500
	600 Supplies	\$13,204	\$34,551	\$275,750	\$17,946
	800 Other Objects	\$2,687	\$920	\$7,920	\$5,026
	TOTAL EXPENDITURES	\$317,455	\$382,712	\$572,102	\$407,125
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$0	\$0	(\$2,000)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(\$680,855)	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$680,855)	\$0	(\$2,000)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$680,855	\$0	\$0	\$0
FUND BALANCE - ENDING		\$0	\$0	(\$2,000)	\$0

Balance Sheet

			Actual 2013
ASSETS	8110	Cash	\$4,752,446
	8131	Local	\$6,256
	8132	Local Property Taxes	\$1,378,366
	TOTAL ASSETS		\$6,137,068
LIABILITIES	9510	Accounts Payable	\$414,216
	9562	Property Taxes	\$1,378,366
	TOTAL LIABILITIES		\$1,792,582
FUND BALANCES	9871	Restricted – Capital Outlay	\$3,782,291
	9881	Committed – Contracts	\$562,195
	TOTAL FUND BALANCES		\$4,344,486
TOTAL LIABILITIES AND FUND BALANCES			\$6,137,068
TOTAL ASSETS			\$6,137,068

Revenue

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
LOCAL	1124	Capital Local Levy	\$1,352,797	\$1,378,366	\$1,392,366	\$897,034
	1125	Tax Sales and Redemp - Capital Local	\$17,004		\$22,000	\$20,000
	1174	FILT--Capital Local Levy	\$39,637	\$30,000	\$36,500	\$30,000
	1500	EARNINGS ON INVESTMENTS	\$38,480	\$30,000	\$36,000	\$34,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$49,451		\$22,000	
	TOTAL LOCAL		\$1,497,369	\$1,438,366	\$1,508,866	\$981,034
STATE	3900	REVENUE - OTHER STATE AGENCIES			\$22,081	
	TOTAL STATE				\$22,081	
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$1,497,369	\$1,438,366	\$1,530,947	\$981,034

Expenditure

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
INSTRUCTION	Property(700)					
		735 Non-Bus Vehicles		\$18,000	\$30,100	
	TOTAL PROPERTY			\$18,000	\$30,100	
	TOTAL INSTRUCTION			\$18,000	\$30,100	

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015	
OPERATION & MAINTENANCE OF PLANT	Salaries(100)					
	182 Salaries - Custodial & Maintenance	\$163,699		\$172,786		
	199 Salaries - All Other	\$5,066		\$6,828		
	TOTAL SALARIES		\$168,765		\$179,614	
	210 State Retirement	\$34,819		\$46,297		
	220 Social Security	\$12,539		\$13,380		
	240 Group Insurance	\$37,667		\$41,300		
	270 Industrial Insurance	\$900		\$1,020	\$1,020	
	TOTAL BENEFITS		\$85,925		\$101,997	\$1,020
	320 Professional - Educational Services				\$14,000	\$15,000
	TOTAL PURCH/PROF SERV				\$14,000	\$15,000
	521 Property Insurance		\$107,315	\$105,000	\$106,000	\$105,000
	TOTAL OTHER PURCHASED SERVICES		\$107,315	\$105,000	\$106,000	\$105,000
	610 General Supplies		\$480	\$500	\$1,000	
	680 Maintenance Supplies & Materials				\$349,500	\$300,000
	TOTAL SUPPLIES & MATERIALS		\$480	\$500	\$350,500	\$300,000
	720 Buildings				\$350,000	\$350,000
	730 Equipment		\$3,340		\$90,000	\$50,000
	733 Furniture and Fixtures				\$100,000	\$50,000
	734 Technology Related Hardware				\$100,000	
	735 Non-Bus Vehicles		\$68,980	\$25,000	\$23,500	
	739 Other Equipment				\$63,236	\$101,014
	TOTAL PROPERTY		\$72,320	\$25,000	\$726,736	\$551,014
	810 Dues and Fees		\$7,811	\$5,000	\$13,000	
	891 Training		\$1,225			
	TOTAL DEBT & MISCELLANEOUS		\$9,036	\$5,000	\$13,000	
	TOTAL OPERATION & MAINTENANCE OF PLANT		\$443,841	\$135,500	\$1,491,847	\$972,034
FOOD SERVICES	Property(700)					
	730 Equipment		\$10,000	\$10,000	\$10,000	
	TOTAL PROPERTY			\$10,000	\$10,000	\$10,000
	TOTAL FOOD SERVICES			\$10,000	\$10,000	\$10,000
□	Purch/Prof Serv(300)					
	182 Salaries - Custodial & Maintenance		\$165,286			
	199 Salaries - All Other		\$3,084			
	TOTAL SALARIES			\$168,370		
	210 State Retirement		\$36,297			
	220 Social Security		\$12,880			
	240 Group Insurance		\$41,300			
	270 Industrial Insurance		\$1,020			
	TOTAL BENEFITS			\$91,497		
	320 Professional - Educational Services		\$128,875			
	TOTAL PURCH/PROF SERV		\$128,875			
680 Maintenance Supplies & Materials		\$380,837	\$300,000			
TOTAL SUPPLIES & MATERIALS		\$380,837	\$300,000			

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
□	710 Land & Site Improvements	\$4,204			
	720 Buildings	\$480,844	\$350,000		
	730 Equipment	\$84,272	\$50,000		
	733 Furniture and Fixtures		\$50,000		
	734 Technology Related Hardware		\$95,000		
	739 Other Equipment		\$170,999		
	TOTAL PROPERTY	\$569,320	\$715,999		
TOTAL	\$1,079,032	\$1,275,866			
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		\$1,522,873	\$1,439,366	\$1,531,947	\$982,034

Other Financing

		Actual 2013	Original Budget 2014	Final Budget 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	\$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	\$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	\$1,000	\$1,000

Summary

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$1,497,369	\$1,438,366	\$1,508,866	\$981,034
	2000 Total STATE			\$22,081	
	TOTAL REVENUES	\$1,497,369	\$1,438,366	\$1,530,947	\$981,034

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
EXPENDITURES BY OBJECT	100 Salaries	\$168,765	\$168,370	\$179,614	
	200 Employee Benefits	\$85,925	\$91,497	\$101,997	\$1,020
	300 Purchased Professional and Technical Services	\$128,875		\$14,000	\$15,000
	500 Other Purchased Services	\$107,315	\$105,000	\$106,000	\$105,000
	600 Supplies	\$381,317	\$300,500	\$350,500	\$300,000
	700 Property	\$641,640	\$768,999	\$766,836	\$561,014
	800 Other Objects	\$9,036	\$5,000	\$13,000	
	TOTAL EXPENDITURES	\$1,522,873	\$1,439,366	\$1,531,947	\$982,034
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$25,504)	(\$1,000)	(\$1,000)	(\$1,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$2,550	\$1,000	\$1,000	\$1,000
NET CHANGE IN FUND BALANCE		(\$22,954)	\$0	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$4,367,440	\$4,344,486	\$4,344,486	\$0
FUND BALANCE - ENDING		\$4,344,486	\$4,344,486	\$4,344,486	\$0

Balance Sheet

			Actual 2013
ASSETS	8110	Cash	\$237,730
	8133	State	\$70,840
	8134	Federal	\$18,055
	8140	Inventories	\$88,711
	TOTAL ASSETS		\$415,336
LIABILITIES	9510	Accounts Payable	\$1,184
	9540	Accrued Salaries and Withholdings	\$30,479
	TOTAL LIABILITIES		\$31,663
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$88,711
	9872	Restricted – Food Service	\$294,962
	TOTAL FUND BALANCES		\$383,673
TOTAL LIABILITIES AND FUND BALANCES			\$415,336
TOTAL ASSETS			\$415,336

Revenue

			Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
LOCAL	1500	EARNINGS ON INVESTMENTS	\$2,762	\$3,000	\$3,000	\$3,000
	1610	Sales to Students	\$237,029	\$279,500	\$279,500	\$270,500
	1620	Sales to Adults	\$1,906	\$4,000	\$4,000	\$4,000
	1690	Other Local Revenue	\$14,549	\$12,000	\$12,000	\$10,000
	TOTAL LOCAL		\$256,246	\$298,500	\$298,500	\$287,500
STATE	3770	School Lunch Program (Liquor Tax)	\$157,710	\$140,000	\$139,000	\$159,000
	TOTAL STATE		\$157,710	\$140,000	\$139,000	\$159,000
FEDERAL	4571	National School Lunch Program	\$75,179	\$70,000	\$87,000	\$70,000
	4572	Natl School Lunch Prog - Free and Reduced	\$362,175	\$350,000	\$408,000	\$415,000
	4574	Fed School Breakfast Reimb	\$130,977	\$153,000	\$153,000	\$155,000
	4577	Federal Summer Food Program	\$18,054	\$30,000	\$47,000	\$30,000
	4579	Other Child Nutrition Programs	\$59,033	\$70,000	\$75,000	\$75,000
	TOTAL FEDERAL		\$645,418	\$673,000	\$770,000	\$745,000
TOTAL REVENUES, 49 SCHOOL FOOD SERVICES FUND			\$1,059,374	\$1,111,500	\$1,207,500	\$1,191,500

Expenditure

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
FOOD SERVICES	Salaries(100)				
	191 Salaries - Food Serv Pers	\$401,872	\$387,307	\$387,307	\$364,868
	TOTAL SALARIES	\$401,872	\$387,307	\$387,307	\$364,868
	210 State Retirement	\$73,569	\$78,589	\$78,589	\$74,248
	220 Social Security	\$29,029	\$29,745	\$29,745	\$27,975
	240 Group Insurance	\$85,054	\$91,037	\$86,411	\$78,612
	270 Industrial Insurance	\$6,820	\$7,820	\$7,480	\$8,840
	TOTAL BENEFITS	\$194,472	\$207,191	\$202,225	\$189,675
	580 Travel/Per Diem	\$3,304	\$2,750	\$3,750	\$2,000
	TOTAL OTHER PURCHASED SERVICES	\$3,304	\$2,750	\$3,750	\$2,000
	610 General Supplies	\$47,601	\$54,500	\$54,500	\$53,300
	630 Food	\$431,858	\$458,752	\$545,118	\$569,657
	680 Maintenance Supplies & Materials	\$7,589		\$9,000	\$5,000
	TOTAL SUPPLIES & MATERIALS	\$487,048	\$513,252	\$608,618	\$627,957
	730 Equipment	\$9,826			
	TOTAL PROPERTY	\$9,826			
	810 Dues and Fees	\$3,463	\$1,000	\$7,000	\$7,000
	TOTAL DEBT & MISCELLANEOUS	\$3,463	\$1,000	\$7,000	\$7,000
TOTAL FOOD SERVICES	\$1,099,985	\$1,111,500	\$1,208,900	\$1,191,500	
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICES FUND	\$1,099,985	\$1,111,500	\$1,208,900	\$1,191,500	

Other Financing

		Actual 2013	Original Budget 2014	Final Budget 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	Original Budget 2014	Final Budget 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	Original Budget 2014	Final Budget 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$256,246	\$298,500	\$298,500	\$287,500
	2000 Total STATE	\$157,710	\$140,000	\$139,000	\$159,000
	3000 Total FEDERAL	\$645,418	\$673,000	\$770,000	\$745,000
	TOTAL REVENUES	\$1,059,374	\$1,111,500	\$1,207,500	\$1,191,500
EXPENDITURES BY OBJECT	100 Salaries	\$401,872	\$387,307	\$387,307	\$364,868
	200 Employee Benefits	\$194,472	\$207,191	\$202,225	\$189,675
	500 Other Purchased Services	\$3,304	\$2,750	\$3,750	\$2,000
	600 Supplies	\$487,048	\$513,252	\$608,618	\$627,957
	700 Property	\$9,826			
	800 Other Objects	\$3,463	\$1,000	\$7,000	\$7,000
	TOTAL EXPENDITURES	\$1,099,985	\$1,111,500	\$1,208,900	\$1,191,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$40,611)	\$0	(\$1,400)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		(\$40,611)	\$0	(\$1,400)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$424,284	\$383,673	\$383,673	\$0
FUND BALANCE - ENDING		\$383,673	\$383,673	\$382,273	\$0

SUMMARY - ALL FUNDS

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
REVENUES BY SOURCE	1000 Total LOCAL	\$13,159,577	\$13,603,896	\$13,861,903	\$13,375,296
	2000 Total STATE	\$9,767,499	\$9,974,986	\$11,066,080	\$10,739,195
	3000 Total FEDERAL	\$1,824,678	\$1,790,072	\$1,962,894	\$1,857,238
	TOTAL REVENUES	\$24,751,754	\$25,368,954	\$26,890,877	\$25,971,729
EXPENDITURES BY OBJECT	100 Salaries	\$12,862,623	\$12,776,539	\$12,889,933	\$12,795,793
	200 Employee Benefits	\$6,324,808	\$6,814,983	\$6,889,614	\$7,100,238
	300 Purchased Professional and Technical Services	\$385,034	\$127,634	\$376,084	\$303,031
	400 Purchased property Services	\$41,975	\$40,000	\$40,000	\$39,800
	500 Other Purchased Services	\$322,031	\$260,000	\$321,540	\$295,750
	600 Supplies	\$2,944,354	\$2,912,758	\$3,590,132	\$3,220,753
	700 Property	\$1,627,081	\$1,677,006	\$1,947,149	\$1,571,260

		Actual 2013	Original Budget 2014	Final Budget 2014	Original Budget 2015
EXPENDITURES BY OBJECT	800 Other Objects	\$385,456	\$761,034	\$1,001,051	\$646,104
	TOTAL EXPENDITURES	\$24,893,362	\$25,369,954	\$27,055,503	\$25,972,729
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$141,608)	(\$1,000)	(\$164,626)	(\$1,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(\$4,102)	\$1,000	\$1,000	\$1,000
NET CHANGE IN FUND BALANCE		(\$145,710)	\$0	(\$163,626)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$8,616,591	\$8,470,881	\$8,470,881	\$0
FUND BALANCE - ENDING		\$8,470,881	\$8,470,881	\$8,307,255	\$0