

Annual Financial Report

(22) PARK CITY DISTRICT

10 General Fund (Maintenance and Operation)

Balance Sheet

		Actual 2012	Actual 2013
ASSETS	8111 Cash in Banks	\$4,382,374	\$11,558,950
	8112 Petty Cash	\$50	\$50
	8113 Cash Change Funds		\$100
	8120 Investments	\$10,810,063	\$6,291,922
	8130 Receivables	\$42,389,842	
	8131 Local		\$7,268
	8132 Local Property Taxes	\$105,345	\$44,467,764
	8133 State	\$45,608	\$142,697
	8134 Federal	\$868,232	\$424,747
	TOTAL ASSETS		\$58,601,514
LIABILITIES	9510 Accounts Payable	\$195,390	\$482,761
	9530 Accrued Liabilities		\$3,418,256
	9540 Accrued Salaries and Withholdings	\$5,677,433	\$1,310,142
	9560 Deferred Revenue	\$42,866,759	
	9561 Other Local		\$43,613,097
	9562 Property Taxes		\$943,877
	9563 State		\$245,550
	TOTAL LIABILITIES		\$48,739,582
FUND BALANCES	9820 Restricted Net Assets		\$811,674
	9876 Restricted – Transportation Levy	\$378,134	
	9877 Restricted – Restricted – Tort Liability	\$52,675	
	9878 Restricted – Reading Levy	\$86,765	(\$0)
	9879 Restricted -- Other	\$41,273	\$0
	9880 Committed – Undistributed Reserve	\$2,250,000	\$2,180,000
	9889 Committed – Other	\$660,000	\$1,000,000
	9890 Assigned – Unrestricted Programs	\$1,093,919	\$300,000
	9899 Unassigned Fund Balance	\$5,299,166	\$8,588,140
TOTAL FUND BALANCES		\$9,861,932	\$12,879,815
TOTAL LIABILITIES AND FUND BALANCES		\$58,601,514	\$62,893,498
TOTAL ASSETS		\$58,601,514	\$62,893,498

Revenue

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
LOCAL	1110 Basic Rate (General Fund)	\$14,432,846	\$14,030,110	\$12,693,321	\$14,660,422
	1111 Tax Sales and Redemp - Basic	\$1,220,754	\$1,091,231	\$1,320,969	\$1,140,255
	1112 Voted Local Levy	\$15,726,869	\$15,568,153	\$15,745,689	\$15,068,415
	1113 Tax Sales and Redemp - Voted Local	\$1,150,931	\$1,210,856	\$1,233,758	\$1,171,988
	1114 Board Local Levy - Class Size	(\$73,096)	\$7,941,940		
	1115 Tax Sales and Redemp-Board Local			\$9,150,908	\$7,591,733
	1116 Board Leeway - Reading			\$712,928	\$590,468
	1117 Tax Sales and Redemp - Bd Reading	\$759,506	\$617,706	\$238,031	
	1119 Tax Sales and Redemp-P.L. 874			\$2,364	
	1120 Transportation	\$1,617,001			
	1121 Tax Sales and Redemp - Transportation	\$117,395			
	1122 Tort Liability	\$52,843			
	1123 Tax Sales and Redemp - Tort	\$3,836			
	1126 Capital Outlay (10% of Basic)	\$1,638,138			
	1127 Tax Sales and Redemp – 10% Basic	\$118,929			
	1160 FILT--Basic Rate	\$461,109	\$467,670	\$439,586	\$488,681
	1162 FILT--Voted Local	\$479,078	\$518,938	\$410,564	\$502,280
	1164 FILT--Board Local	\$20,867	\$264,731		\$253,058
	1174 FILT--Capital Local Levy	\$44,923			
	1310 Tuition From Pupils or Parents	\$5,000			
	1320 Tuition From Other LEAs - In-State	\$112,490		\$119,492	
	1420 Transportation Fees - Other LEAs - In-	\$8,070		\$140	
	1500 EARNINGS ON INVESTMENTS	\$96,817	\$105,129	\$112,655	\$105,129
	1740 Fees	\$53,995			
	1920 Contributions and Donations From	\$26,706		\$4,550	
	1950 Misc. Revenue from Other School Dist			\$2,890	
	1960 Misc. Revenue from Other Local Gov	\$567,547	\$287,278	\$287,871	\$505,677
1990 Miscellaneous	\$2,812	\$40,261	\$34,527	\$40,261	
TOTAL LOCAL	\$38,645,365	\$42,144,003	\$42,510,243	\$42,118,367	

			Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
STATE	3000	REVENUE - STATE SOURCES (MINIMUM	(\$18,021,740)			
	3005	REGULAR BASIC SCHOOL PROGRAMS	\$2,179,087			
	3010	Regular School Programs K-12	\$11,926,451		(\$114,853)	
	3020	Professional Staff	\$1,282,544			
	3025	Administrative Costs	\$168,960			
	3105	Special Ed - Add-On	\$1,003,030			
	3115	Special Ed - Pre-School	\$213,672			
	3120	Extend Yr Prog - Severely Disabled	\$9,302			
	3125	Special Ed - State Programs	\$51,299			
	3155	Applied Tech - Add-On	\$424,232			
	3211	Gifted and Talented	\$18,685	\$18,133	\$18,133	\$18,430
	3212	Advanced Placement	\$67,511	\$60,069	\$60,646	\$60,646
	3213	Concurrent Enrollment	\$7,181	\$577	\$577	\$577
	3215	At-Risk - Student Program	\$158,306	\$84,192	\$26,378	\$90,688
	3230	Class Size Reduction -- K-8	\$724,499			
	3336	Enhance for Students at Risk			\$84,192	
	3405	Soc Sec & Retirement				\$49,915
	3410	Flexible Allocation		\$39,975	\$167,957	
	3415	Pupil Transportation	\$779,264	\$844,185	\$844,185	\$765,589
	3468	School Nurses	\$8,949	\$9,580	\$5,794	\$8,705
	3520	School Land Trust Prog	(\$0)			
	3635	Critical Languages	\$25,981		\$79,000	
	3636	ELL Family Literacy Centers	\$104		\$4,499	
	3637	Dual Immersion Program		\$79,000		
	3641	Early Interventions		\$44,702	\$44,702	\$53,339
	3710	Driver Ed - Behind-The-Wheel	\$26,892		(\$14,572)	
	3772	Fee on Fines	\$5,017			
	3780	SEA Discretionary Fund	\$10,000			
	3799	Eval & Assess - UPASS Administration	\$20,882	\$20,780	\$20,780	\$20,000
	3805	Reading Achievement Program	\$28,571	\$28,571	\$28,571	\$28,571
	3810	Library Books and Supplies	\$4,994	\$4,794	\$2,846	\$4,770
	3861	Math/Science B Teacher Enhancement	\$59,580	\$24,966	\$54,489	
	3875	Educator Bonuses				\$79,000
	3876	Educator Salary Adjustments	\$1,566,704	\$1,474,845	\$1,486,808	\$1,474,845
	3878	Extended Year for Special Ed	\$4,730	\$3,578	\$3,578	
	3881	USTAR	\$157,648	\$170,000	\$223,383	\$170,000
3900	REVENUE - OTHER STATE AGENCIES		\$235,587	\$235,587	\$150,000	
	TOTAL STATE	\$2,912,335	\$3,143,534	\$3,262,681	\$2,975,075	
FEDERAL	4524	IDEA - B -- Disabled (PL 101-476)	\$721,265	\$761,130	\$651,011	\$685,017
	4538	Formula Allocation	\$73,534	\$32,933	\$32,933	\$29,640
	4600	Other Fed/State Restricted Sources		\$4,550		\$4,095
	4661	ARRA Stabilization	\$3,943			
	4662	ARRA ESEA	\$1,016			
	4699	Unique Local Federal/State Sources	\$541,730			
	4801	Federal NCLB Title I A - LEA Grants	\$234,808	\$234,419	\$310,832	\$198,942
	4810	Federal Forest Revenue (in lieu of tax)	\$49,467	\$49,467	\$46,704	\$44,520
	4860	Federal NCLB Title II A - Teacher Quality	\$101,972	\$55,814	\$52,074	\$50,145
	4880	Federal NCLB Title III A - English	\$73,385	\$42,076	\$36,956	\$36,930
	TOTAL FEDERAL	\$1,801,120	\$1,180,389	\$1,130,510	\$1,049,289	
TOTAL REVENUES, 10 GENERAL FUND (MAINTENANCE			\$43,358,820	\$46,467,926	\$46,903,434	\$46,142,731

Expenditure

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
INSTRUCTION	SALARIES(100)				
	131 Salaries - Teachers	\$16,390,982	\$15,685,346	\$15,500,710	\$16,348,039
	132 Salaries - Substitute Teachers	\$201,332	\$233,308	\$226,775	\$230,209
	140 Other Licensed Salaries			\$203,584	
	142 Salaries - Guidance Personnel	\$1,282			
	145 Salaries - Media Personnel - Licensed	\$641			
	151 Salaries - Accounting Personnel	\$0			
	152 Salaries - Sec & Clerical Pers	\$476			
	161 Salaries - Tchr Aides & Para-Prof	\$1,902,150	\$1,458,214	\$1,838,919	\$1,748,008
	199 Salaries - All Other	\$50,667		\$3,843	
	TOTAL SALARIES	\$18,547,530	\$17,376,868	\$17,773,831	\$18,326,256
	210 State Retirement	\$3,246,339	\$3,514,498	\$3,417,505	\$3,693,694
	212 State Retirement - Misc.	\$41,621			
	220 Social Security	\$1,395,400	\$1,354,552	\$1,321,138	\$1,424,405
	230 Local Retirement			\$15,024	
	240 Group Insurance	\$3,153,433	\$3,242,387	\$3,231,877	\$3,275,800
	241 Group Insurance - Licensed				\$7,734
	242 Group Insurance - Classified				\$145,748
	270 Industrial Insurance		\$187,921	\$19,229	\$25,534
	280 Unemployment Insurance	\$58,056	\$44,410	\$19,023	\$18,872
	290 Other Employee Benefits	\$314,507	\$21,385	\$196,360	
	TOTAL BENEFITS	\$8,209,356	\$8,365,153	\$8,220,156	\$8,591,787
	320 Professional - Educational Services	\$4,271	\$500	\$229	\$500
	340 Other Prof Services	\$6,222	\$100	\$70	
	350 Technical Services			\$25,090	
	351 Data Process & Coding Serv	\$26,044	\$28,480		\$27,787
	TOTAL PURCH/PROF SERV	\$36,537	\$29,080	\$25,389	\$28,287
	430 Repairs & Maint Services	\$285	\$4,779	\$734	\$4,779
	440 Rentals		\$4,500	\$4,500	
	TOTAL PURCH PROPERTY SERVICES	\$285	\$9,279	\$5,234	\$4,779
	519 Other Student Transportation Services	\$1,676	\$1,410	\$515	\$550
	522 Liability Insurance		\$45,455	\$45,454	\$45,455
530 Communication (Telephone & Other)	\$128	\$125	\$968	\$1,000	
540 Advertising	\$320	\$320			
550 Printing and Binding	\$1,146	\$5,000		\$5,000	
560 Tuition	\$275				
561 Tuition to Other LEAs In State	\$66,275	\$79,300	\$100,843	\$80,000	
580 Travel/Per Diem	\$2,953	\$3,500	\$1,064	\$3,500	
581 Mileage	\$2,709	\$3,400	\$2,680		
585 Conference Registration	\$4,616	\$8,972	\$2,864	\$8,772	
594 Admission Charges	\$5,483	\$3,915	\$3,340	\$3,915	
TOTAL OTHER PURCHASED SERVICES	\$85,581	\$151,397	\$157,729	\$148,192	
610 General Supplies	\$514,022	\$509,488	\$435,791	\$465,114	
630 Food	\$5,144	\$900	\$1,329	\$400	
641 Textbooks	\$328,449	\$471,903	\$198,471	\$472,955	
645 Periodicals			\$492		
650 Technology Supplies		\$5,000	\$1,782	\$120,000	
670 Software	\$111,962	\$106,755	\$105,361	\$277,246	
TOTAL SUPPLIES & MATERIALS	\$959,577	\$1,094,046	\$743,226	\$1,335,715	
734 Technology Related Hardware	\$2,125	\$24,700	\$38,160	\$13,750	
739 Other Equipment		\$54,000	\$51,150		
790 Depreciation	\$40				
TOTAL PROPERTY	\$2,165	\$78,700	\$89,309	\$13,750	
850 Contingency (Budgeting Purposes Only)		\$35,633		\$35,633	
TOTAL DEBT & MISCELLANEOUS		\$35,633		\$35,633	
TOTAL INSTRUCTION	\$27,841,031	\$27,140,156	\$27,014,874	\$28,484,399	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
SUPPORT SERVICES - STUDENTS	SALARIES(100)				
	115 Salaries - Supervisors and Directors	\$229,438	\$161,531	\$81,589	\$197,884
	120 Salaries - Administrators			\$83,445	
	131 Salaries - Teachers	\$123,833	\$77,770	\$81,081	\$78,907
	132 Salaries - Substitute Teachers	\$9,089	\$4,104	\$2,676	\$4,107
	140 Other Licensed Salaries			\$11,190	
	142 Salaries - Guidance Personnel	\$872,821	\$855,525	\$880,138	\$898,302
	143 Salaries - Health Services Personnel	\$92,998	\$92,605	\$94,264	\$97,235
	152 Salaries - Sec & Clerical Pers	\$93,345	\$125,820	\$107,980	\$129,565
	161 Salaries - Tchr Aides & Para-Prof	\$6,574	\$7,180	\$6,420	\$7,270
	199 Salaries - All Other	\$40		\$783	
	TOTAL SALARIES	\$1,428,139	\$1,324,535	\$1,349,566	\$1,413,270
	210 State Retirement	\$253,135	\$241,035	\$263,455	\$259,734
	212 State Retirement - Misc.	\$1,280	\$1,280	\$1,280	\$1,370
	220 Social Security	\$105,388	\$91,614	\$99,297	\$102,043
	240 Group Insurance	\$376,145	\$264,858	\$297,600	\$264,858
	270 Industrial Insurance			\$1,862	\$2,811
	280 Unemployment Insurance	\$2,896	\$2,811		
	TOTAL BENEFITS	\$738,843	\$601,598	\$663,494	\$630,816
	310 Official/Admin Services		\$1,500	\$1,625	\$1,500
	320 Professional - Educational Services		\$16,200	\$56,987	\$16,200
	340 Other Prof Services	\$59,301	\$65,910	\$16,775	\$64,710
	TOTAL PURCH/PROF SERV	\$59,301	\$83,610	\$75,387	\$82,410
	530 Communication (Telephone & Other)	\$3,043	\$3,453	\$3,194	\$3,453
	580 Travel/Per Diem	\$14,325	\$32,679	\$27,756	\$27,036
	581 Mileage	\$6,460	\$4,700	\$4,903	\$6,000
	585 Conference Registration	\$1,244	\$2,900	\$2,121	\$2,900
	TOTAL OTHER PURCHASED SERVICES	\$25,072	\$43,732	\$37,973	\$39,389
	610 General Supplies	\$36,141	\$48,370	\$37,928	\$47,495
	630 Food	\$2,100	\$4,700	\$2,855	\$4,700
	645 Periodicals	\$325	\$500	\$330	
	670 Software	\$10,199			
	TOTAL SUPPLIES & MATERIALS	\$48,764	\$53,570	\$41,112	\$52,195
733 Furniture and Fixtures	(\$0)	\$5,000	\$3,235	\$5,000	
734 Technology Related Hardware		\$4,000	\$4,603	\$4,616	
739 Other Equipment	\$3,624	\$500		\$500	
TOTAL PROPERTY	\$3,624	\$9,500	\$7,838	\$10,116	
850 Contingency (Budgeting Purposes Only)	\$610	\$46,881			
TOTAL DEBT & MISCELLANEOUS	\$610	\$46,881			
TOTAL SUPPORT SERVICES - STUDENTS	\$2,304,354	\$2,163,426	\$2,175,371	\$2,228,196	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
SUPPORT SERVICES - STAFF ASSISTANCE	SALARIES(100)				
	115 Salaries - Supervisors and Directors	\$107,805	\$107,805	\$107,805	\$109,153
	131 Salaries - Teachers	\$323,109	\$505,343	\$270,190	\$521,112
	132 Salaries - Substitute Teachers	\$109,612	\$117,073	\$121,102	\$110,284
	140 Other Licensed Salaries			\$285,365	
	145 Salaries - Media Personnel - Licensed	\$427,625	\$425,117	\$435,156	\$446,374
	152 Salaries - Sec & Clerical Pers	\$55,855	\$58,171	\$58,393	\$59,916
	161 Salaries - Tchr Aides & Para-Prof	\$255,692	\$8,294	\$207,714	\$133,083
	162 Salaries - Media Pers - Non-Licensed	\$18,854			
	199 Salaries - All Other	\$2,618		\$96	
	TOTAL SALARIES	\$1,301,170	\$1,221,803	\$1,485,821	\$1,379,922
	210 State Retirement	\$203,111	\$211,564	\$265,886	\$224,178
	220 Social Security	\$96,760	\$84,033	\$110,581	\$89,092
	240 Group Insurance	\$256,454	\$155,247	\$225,037	\$155,247
	270 Industrial Insurance			\$1,537	\$1,767
	280 Unemployment Insurance	\$1,863	\$1,767		
	TOTAL BENEFITS	\$558,187	\$452,611	\$603,041	\$470,284
	320 Professional - Educational Services	\$144,604	\$128,011	\$71,947	\$124,829
	340 Other Prof Services		\$2,421		\$2,421
	TOTAL PURCH/PROF SERV	\$144,604	\$130,432	\$71,947	\$127,250
	530 Communication (Telephone & Other)	\$93			
	550 Printing and Binding	\$181	\$8,000	\$2,207	\$8,000
	560 Tuition	\$1,580	\$2,500	\$2,665	\$2,500
	580 Travel/Per Diem	\$76,038	\$67,905	\$55,603	\$61,037
	581 Mileage	\$10,036	\$10,629	\$13,279	\$9,418
	585 Conference Registration	\$5,836	\$6,794	\$6,068	\$5,335
	TOTAL OTHER PURCHASED SERVICES	\$93,764	\$95,828	\$79,822	\$86,290
	610 General Supplies	\$34,677	\$87,647	\$61,957	\$59,177
	630 Food	\$23,920	\$24,535	\$24,447	\$21,585
	641 Textbooks	(\$65)	\$62	\$62	\$62
	644 Library Books	\$63,816	\$65,002	\$44,638	\$66,866
	645 Periodicals	\$18,185	\$20,868	\$13,140	\$26,009
	646 Audiovisual Materials	\$32,067	\$27,095	\$718	\$28,691
650 Technology Supplies			\$20,604		
670 Software	\$30,068	\$31,000	\$271	\$18,661	
TOTAL SUPPLIES & MATERIALS	\$202,668	\$256,209	\$165,836	\$221,051	
734 Technology Related Hardware		\$998	\$998		
TOTAL PROPERTY		\$998	\$998		
850 Contingency (Budgeting Purposes Only)		\$67,160			
TOTAL DEBT & MISCELLANEOUS		\$67,160			
TOTAL SUPPORT SERVICES - STAFF	\$2,300,394	\$2,225,041	\$2,407,465	\$2,284,797	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
SUPPORT SERVICES - GENERAL DIST ADMIN	SALARIES(100)				
	111 Compensation - School Board	\$30,000	\$30,000	\$30,000	\$33,600
	112 Salaries - Superintendent	\$134,420	\$134,400	\$81,295	\$150,000
	114 Salaries - School Bus. Administrator	\$3,600		\$3,600	
	132 Salaries - Substitute Teachers	\$95			
	152 Salaries - Sec & Clerical Pers	\$88,021	\$66,600	\$66,599	\$68,598
	199 Salaries - All Other			\$14,516	
	TOTAL SALARIES	\$256,136	\$231,000	\$196,010	\$252,198
	210 State Retirement	\$38,180	\$28,445	\$30,839	\$61,936
	212 State Retirement - Misc.	\$35,978	\$18,750	\$20,584	\$20,063
	220 Social Security	\$20,396	\$13,860	\$14,750	\$25,984
	230 Local Retirement			\$9,810	
	240 Group Insurance	\$107,262	\$67,644	\$67,639	\$67,644
	270 Industrial Insurance			\$257	\$258
	280 Unemployment Insurance	\$529	\$258		
	290 Other Employee Benefits	\$1,929	\$2,051		\$2,000
	TOTAL BENEFITS	\$204,274	\$131,008	\$143,879	\$177,885
	310 Official/Admin Services		\$4,014	\$4,013	\$6,000
	320 Professional - Educational Services		\$1,500	\$1,500	
	340 Other Prof Services	\$8,755	\$8,755	\$8,505	
	TOTAL PURCH/PROF SERV	\$8,755	\$14,269	\$14,018	\$6,000
	440 Rentals	\$19,500	\$18,000	\$4,500	
	TOTAL PURCH PROPERTY SERVICES	\$19,500	\$18,000	\$4,500	
	522 Liability Insurance	\$40,328			
	530 Communication (Telephone & Other)	\$441			
	540 Advertising	\$536			
	580 Travel/Per Diem	\$37,565	\$29,232	\$28,765	\$41,150
	581 Mileage	\$7,333	\$9,525	\$2,719	\$5,000
	585 Conference Registration	\$9,150	\$9,876	\$14,546	\$14,300
	590 Inter-educ, Purch Serv			\$3,373	
	TOTAL OTHER PURCHASED SERVICES	\$95,353	\$48,633	\$49,403	\$60,450
	610 General Supplies	\$23,728	\$10,103	\$1,009	\$20,000
630 Food	\$4,754	\$3,568	\$7,807		
645 Periodicals	\$48				
670 Software	\$9,000		\$9,000		
TOTAL SUPPLIES & MATERIALS	\$37,531	\$13,671	\$17,815	\$20,000	
TOTAL SUPPORT SERVICES - GENERAL DIST	\$621,548	\$456,581	\$425,625	\$516,533	
SUPPORT SERVICES - SCHOOL ADMIN	SALARIES(100)				
	115 Salaries - Supervisors and Directors	\$39,126	\$10,500	\$10,433	
	121 Salaries - Principals and Assistants	\$1,147,803	\$1,053,834	\$1,055,349	\$1,067,006
	132 Salaries - Substitute Teachers	\$8,570	\$5,712	\$11,659	\$5,712
	152 Salaries - Sec & Clerical Pers	\$447,823	\$428,687	\$416,629	\$441,546
	161 Salaries - Tchr Aides & Para-Prof	\$14,045			
	199 Salaries - All Other	\$4,683		\$9,554	
	TOTAL SALARIES	\$1,662,051	\$1,498,733	\$1,503,624	\$1,514,264
	210 State Retirement	\$305,718	\$273,340	\$301,470	\$292,474
	212 State Retirement - Misc.	\$36,414	\$33,059	\$36,060	\$35,374
	220 Social Security	\$128,038	\$106,466	\$116,200	\$113,920
	240 Group Insurance	\$380,733	\$305,140	\$309,906	\$305,140
	270 Industrial Insurance			\$2,232	\$3,175
	280 Unemployment Insurance	\$3,539	\$3,175		
	TOTAL BENEFITS	\$854,442	\$721,180	\$765,867	\$750,083
	530 Communication (Telephone & Other)	\$9,983	\$2,700	\$5,507	\$2,700
	580 Travel/Per Diem	\$18,526	\$58,700	\$47,762	\$50,000
	581 Mileage	\$5,422	\$3,559	\$4,772	\$1,525
	585 Conference Registration	\$3,829	\$12,500	\$2,487	\$12,500
	TOTAL OTHER PURCHASED SERVICES	\$37,760	\$77,459	\$60,527	\$66,725
	610 General Supplies	\$5,994	\$29,102	\$3,646	\$30,469
	630 Food	\$630		\$859	
TOTAL SUPPLIES & MATERIALS	\$6,624	\$29,102	\$4,505	\$30,469	
TOTAL SUPPORT SERVICES - SCHOOL	\$2,560,877	\$2,326,474	\$2,334,523	\$2,361,541	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
SUPPORT SERVICES - CENTRAL SERVICES	SALARIES(100)				
	114 Salaries - School Bus. Administrator	\$125,039	\$115,000	\$115,000	\$115,000
	115 Salaries - Supervisors and Directors	\$115,408	\$205,699	\$115,408	\$208,142
	120 Salaries - Administrators			\$90,291	
	131 Salaries - Teachers				\$108,918
	132 Salaries - Substitute Teachers	\$292	\$900	\$1,911	
	151 Salaries - Accounting Personnel	\$63,357	\$64,107	\$239,381	\$66,030
	152 Salaries - Sec & Clerical Pers	\$338,285	\$280,239	\$105,414	\$288,647
	161 Salaries - Tchr Aides & Para-Prof			\$442	\$59,751
	182 Salaries - Custodial & Maintenance	\$664,766	\$639,540	\$641,498	
	184 Salaries - Admin Technology Support				\$740,900
	199 Salaries - All Other	\$41,854	\$23,000	\$22,183	\$25,000
	TOTAL SALARIES	\$1,349,000	\$1,328,485	\$1,331,528	\$1,612,388
	210 State Retirement	\$235,877	\$256,449	\$257,327	\$274,124
	220 Social Security	\$99,663	\$98,790	\$97,192	\$103,126
	240 Group Insurance	\$268,674	\$215,154	\$226,872	\$226,228
	270 Industrial Insurance			\$2,091	\$2,154
	280 Unemployment Insurance	\$2,819	\$2,220		
	TOTAL BENEFITS	\$607,031	\$572,613	\$583,482	\$605,632
	310 Official/Admin Services	\$121,014	\$141,487	\$159,472	\$130,000
	320 Professional - Educational Services	\$13,084	\$13,084		\$490,579
	330 Prof Emp Training and Dev			\$6,064	
	340 Other Prof Services	\$49,015	\$82,475	\$63,712	\$66,500
	TOTAL PURCH/PROF SERV	\$183,113	\$237,046	\$229,248	\$687,079
	430 Repairs & Maint Services	\$13,543	\$13,543	\$258,042	
	432 Technology Repairs & Maint.	\$92,301	\$110,900		
	440 Rentals				\$76,000
	TOTAL PURCH PROPERTY SERVICES	\$105,844	\$124,443	\$258,042	\$76,000
	530 Communication (Telephone & Other)	\$23,758	\$34,077	\$35,053	\$25,500
	540 Advertising	\$26,310	\$87,500	\$94,368	\$30,000
	560 Tuition	\$1,728	\$2,250	\$390	
	580 Travel/Per Diem	\$15,537	\$31,846	\$24,740	\$38,812
	581 Mileage	\$7,478	\$6,789	\$6,653	\$1,700
	585 Conference Registration	\$479	\$1,781	\$723	\$945
	590 Inter-educ, Purch Serv			\$225	
	TOTAL OTHER PURCHASED SERVICES	\$75,291	\$164,243	\$162,152	\$96,957
	610 General Supplies	\$16,709	\$36,060	\$37,715	\$191,126
	630 Food	\$3,292	\$3,554	\$3,134	\$7,500
	646 Audiovisual Materials				\$56,800
	650 Technology Supplies	\$73,769	\$73,800	\$59,493	\$120,950
	670 Software	\$220,848	\$208,350	\$182,798	\$143,095
	TOTAL SUPPLIES & MATERIALS	\$314,619	\$321,764	\$283,140	\$519,471
734 Technology Related Hardware		\$11,967	\$11,966	\$79,000	
TOTAL PROPERTY		\$11,967	\$11,966	\$79,000	
810 Dues and Fees	\$4,072	\$5,096	\$5,115	\$5,096	
830 Interest	\$32				
850 Contingency (Budgeting Purposes Only)		\$100,000			
TOTAL DEBT & MISCELLANEOUS	\$4,104	\$105,096	\$5,115	\$5,096	
TOTAL SUPPORT SERVICES - CENTRAL	\$2,639,002	\$2,865,657	\$2,864,674	\$3,681,623	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
OPERATION & MAINTENANCE OF PLANT	SALARIES(100)				
	140 Other Licensed Salaries			\$3,200	
	161 Salaries - Tchr Aides & Para-Prof	\$26,662	\$26,662	\$27,037	\$27,462
	181 Salaries - Operation & Maint Superv	\$131,840	\$114,754	\$114,753	\$118,197
	182 Salaries - Custodial & Maintenance	\$1,223,430	\$1,085,076	\$1,087,677	\$942,370
	184 Salaries - Admin Technology Support				\$175,259
	199 Salaries - All Other	\$14,288		\$1,039	
	TOTAL SALARIES	\$1,396,220	\$1,226,492	\$1,233,706	\$1,263,288
	210 State Retirement	\$238,625	\$233,904	\$231,614	\$250,278
	220 Social Security	\$105,001	\$92,145	\$92,441	\$98,596
	240 Group Insurance	\$500,690	\$370,572	\$371,220	\$370,572
	270 Industrial Insurance			\$1,905	\$1,910
	280 Unemployment Insurance	\$2,776	\$1,910		
	TOTAL BENEFITS	\$847,093	\$698,531	\$697,179	\$721,356
	320 Professional - Educational Services	\$690			
	TOTAL PURCH/PROF SERV	\$690			
	411 Water/Sewage	\$370,515	\$384,453	\$405,051	\$384,453
	412 Disposal Service	\$66,854	\$71,136	\$53,978	\$71,136
	430 Repairs & Maint Services	\$470,828	\$436,465	\$590,890	\$600,274
	431 Non-Tech Repairs & Main.	\$533			
	432 Technology Repairs & Maint.	\$499	\$5,574		\$5,574
	433 Custodial Services	\$1,791	\$2,930		\$2,930
	440 Rentals			\$1,324	
	441 Rental of Land & Buildings				\$82,303
	442 Rental of Equipment & Vehicles	\$421			
	450 Construction Services			\$11,994	
	490 Other Purchased Property Services	\$79,054	\$81,807	\$78,327	\$655
	TOTAL PURCH PROPERTY SERVICES	\$990,495	\$982,365	\$1,141,564	\$1,147,325
	530 Communication (Telephone & Other)	\$42,272	\$59,957	\$60,256	\$59,957
	580 Travel/Per Diem	\$2,270	\$2,172	\$116	\$93
	581 Mileage		\$596	\$595	\$596
	585 Conference Registration		\$126		\$126
	TOTAL OTHER PURCHASED SERVICES	\$44,543	\$62,851	\$60,968	\$60,772
	610 General Supplies	\$280,899	\$247,270	\$267,577	\$256,616
	620 Energy Supplies	\$74,138	\$70,072		\$70,072
	621 Natural Gas	\$318,180	\$413,266	\$385,260	\$413,266
	622 Electricity	\$652,873	\$653,356	\$649,941	\$653,356
	630 Food	\$111			
	650 Technology Supplies	\$1,376	\$1,237	\$1,240	\$1,237
	670 Software			\$3,570	
	TOTAL SUPPLIES & MATERIALS	\$1,327,576	\$1,385,201	\$1,307,587	\$1,394,547
	730 Equipment	\$849			
	739 Other Equipment				\$54,000
	TOTAL PROPERTY	\$849			\$54,000
	810 Dues and Fees	\$835			
TOTAL DEBT & MISCELLANEOUS	\$835				
TOTAL OPERATION & MAINTENANCE OF	\$4,608,301	\$4,355,440	\$4,441,004	\$4,641,288	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
STUDENT TRANSPORTATION	SALARIES(100)				
	152 Salaries - Sec & Clerical Pers	\$83,072	\$77,868	\$79,786	\$80,204
	161 Salaries - Tchr Aides & Para-Prof	\$75,934	\$44,888	\$48,779	\$46,235
	171 Salaries - Student Trans Supervisor	\$62,781	\$62,560	\$63,310	\$64,437
	172 Salaries - Bus Drivers	\$633,792	\$597,740	\$678,458	\$616,514
	173 Mechanics/Other Garage Employees	\$169,121	\$164,733	\$162,252	\$169,675
	174 Salaries - Other	\$74,114	\$76,000		\$78,280
	199 Salaries - All Other	\$112		\$182	
	TOTAL SALARIES	\$1,098,926	\$1,023,789	\$1,032,766	\$1,055,345
	210 State Retirement	\$179,841	\$192,677	\$182,803	\$206,165
	220 Social Security	\$82,932	\$86,457	\$77,587	\$92,510
	240 Group Insurance	\$373,083	\$276,144	\$306,877	\$276,144
	270 Industrial Insurance			\$1,266	\$1,931
	280 Unemployment Insurance	\$1,724	\$1,931		
	TOTAL BENEFITS	\$637,580	\$557,209	\$568,532	\$576,750
	330 Prof Emp Training and Dev	\$588	\$2,500	\$28	\$2,500
	340 Other Prof Services	\$2,663	\$3,894		\$3,894
	350 Technical Services			\$5,833	
	TOTAL PURCH/PROF SERV	\$3,250	\$6,394	\$5,861	\$6,394
	411 Water/Sewage	\$5,012	\$5,513	\$5,512	\$5,513
	412 Disposal Service	\$3,195	\$3,596	\$1,537	\$3,596
	430 Repairs & Maint Services	\$17,765	\$4,736	\$5,724	\$4,736
	441 Rental of Land & Buildings				\$236
	490 Other Purchased Property Services	\$101	\$236	\$170	
	TOTAL PURCH PROPERTY SERVICES	\$26,073	\$14,081	\$12,944	\$14,081
	514 Student Trans Services - Student Allowances	\$28,656	\$14,914	\$51,260	\$14,914
	519 Other Student Transportation Services	(\$34,769)	\$34,909	(\$5,909)	\$40,764
	530 Communication (Telephone & Other)	\$867	\$1,699	\$1,406	\$1,699
	580 Travel/Per Diem	\$2,162	\$2,757	\$2,918	\$2,757
	581 Mileage	\$54	\$510	\$304	\$510
	585 Conference Registration	\$200	\$105	\$200	\$105
	TOTAL OTHER PURCHASED SERVICES	(\$2,830)	\$54,894	\$50,179	\$60,749
	610 General Supplies	\$32,918	\$36,242	\$37,650	\$36,242
	621 Natural Gas	\$14,293	\$17,619	\$17,619	\$17,619
	626 Motor Fuel (Gasoline & Diesel)	\$254,955	\$241,696	\$240,879	\$241,696
	645 Periodicals	\$317	\$317	\$609	\$317
	670 Software	\$21,404	\$16,076	\$5,750	\$16,076
682 Tires and Tubes	\$17,465	\$19,000	\$18,615	\$19,000	
683 Repair Parts for Buses & Other Vehicles	\$156,197	\$169,047	\$142,155	\$169,047	
684 Repair Parts for Garage Equipment		\$879	\$213	\$879	
TOTAL SUPPLIES & MATERIALS	\$497,549	\$500,876	\$463,488	\$500,876	
TOTAL STUDENT TRANSPORTATION	\$2,260,549	\$2,157,243	\$2,133,770	\$2,214,195	

		Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
OTHER SUPPORT SERVICES	SALARIES(100)				
	140 Other Licensed Salaries			\$16,874	
	161 Salaries - Tchr Aides & Para-Prof			\$15,357	
	199 Salaries - All Other			\$8	
	TOTAL SALARIES			\$32,239	
	210 State Retirement			\$3,228	
	220 Social Security			\$2,466	
	TOTAL BENEFITS			\$5,694	
	340 Other Prof Services			\$1,400	
	TOTAL PURCH/PROF SERV			\$1,400	
	442 Rental of Equipment & Vehicles			\$711	
	TOTAL PURCH PROPERTY SERVICES			\$711	
	519 Other Student Transportation Services			\$1,377	
	580 Travel/Per Diem			\$3,113	
	594 Admission Charges			\$8,107	
	TOTAL OTHER PURCHASED SERVICES			\$12,596	
	610 General Supplies			\$13,630	
	630 Food			\$314	
	641 Textbooks			\$39,577	
	644 Library Books			\$1,445	
	650 Technology Supplies			\$7,424	
	670 Software			\$32,658	
	TOTAL SUPPLIES & MATERIALS			\$95,048	
734 Technology Related Hardware			\$21,147		
739 Other Equipment			\$9,956		
TOTAL PROPERTY			\$31,103		
TOTAL OTHER SUPPORT SERVICES			\$178,792		
TOTAL EXPENDITURES, 10 GENERAL FUND		\$45,136,056	\$43,690,018	\$43,976,098	\$46,412,572

	Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014
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Other Financing

	Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014	
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				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 TRANSFERS IN FROM OTHER FUNDS	\$1,545,399	\$525,000	\$293,884	\$525,000
	5210 TRANSFERS OUT TO OTHER FUNDS	(\$165,666)	(\$171,999)	(\$263,540)	(\$180,932)
	5300 SALE OF, OR COMPENSATION FOR LOSS	\$18,275		\$60,203	
	5400 LOAN PROCEEDS				
5500 CAPITAL LEASE PROCEEDS					
5900 OTHER FINANCING SOURCES & USES					
TOTAL OTHER FINANCING SOURCES (USES)	\$1,398,008	\$353,001	\$90,547	\$344,068	
6000 OTHER FINANCING SOURCES (USES)	6100 CAPITAL CONTRIBUTIONS				
	6200 Amortization of Premium on Issuance of				
	6300 SPECIAL ITEMS				
	6400 EXTRAORDINARY ITEMS				
	TOTAL OTHER ITEMS				
TOTAL OTHER FINANCING SOURCES (USES) AND	\$1,398,008	\$353,001	\$90,547	\$344,068	

Summary

	Actual 2012	Final Budget 2013	Actual 2013	Original Budget 2014	
REVENUES BY SOURCE	1000 Total LOCAL	\$38,645,365	\$42,144,003	\$42,510,243	\$42,118,367
	2000 Total STATE	\$2,912,335	\$3,143,534	\$3,262,681	\$2,975,075
	3000 Total FEDERAL	\$1,801,120	\$1,180,389	\$1,130,510	\$1,049,289
	TOTAL REVENUES	\$43,358,820	\$46,467,926	\$46,903,434	\$46,142,731
EXPENDITURES BY OBJECT	100 Salaries	\$27,039,172	\$25,231,705	\$25,939,093	\$26,816,931
	200 Employee Benefits	\$12,656,806	\$12,099,903	\$12,251,326	\$12,524,593
	300 Purchased Professional and Technical	\$436,250	\$500,831	\$423,249	\$937,420
	400 Purchased property Services	\$1,142,197	\$1,148,168	\$1,422,995	\$1,242,185
	500 Other Purchased Services	\$454,534	\$699,037	\$671,349	\$619,524
	600 Supplies	\$3,394,909	\$3,654,439	\$3,121,758	\$4,074,324
	700 Property	\$6,638	\$101,165	\$141,215	\$156,866
	800 Other Objects	\$5,549	\$254,770	\$5,115	\$40,729
	TOTAL EXPENDITURES	\$45,136,056	\$43,690,018	\$43,976,098	\$46,412,572
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	(\$1,777,236)	\$2,777,908	\$2,927,335	(\$269,841)	
OTHER FINANCING SOURCES (USES) AND OTHER	\$1,398,008	\$353,001	\$90,547	\$344,068	
NET CHANGE IN FUND BALANCE	(\$379,228)	\$3,130,909	\$3,017,883	\$74,227	
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$10,241,160	\$9,861,932	\$9,861,932	\$12,992,841	
FUND BALANCE - ENDING	\$9,861,932	\$12,992,841	\$12,879,815	\$13,067,068	

21 Student Activity Fund

Balance Sheet

			Actual 2012		Actual 2013
ASSETS	8111	Cash in Banks	\$299,209		\$582,824
	8132	Local Property Taxes	\$4,772		
	TOTAL ASSETS		\$303,981		\$582,824
LIABILITIES	9510	Accounts Payable	\$4,772		\$3,434
	9560	Deferred Revenue	\$41,097		
	9563	State			\$96,899
	TOTAL LIABILITIES		\$45,869		\$100,333
FUND BALANCES	9879	Restricted -- Other			\$0
	9880	Committed – Undistributed Reserve	\$258,112		
	9899	Unassigned Fund Balance			\$482,491
	TOTAL FUND BALANCES		\$258,112		\$482,491
TOTAL LIABILITIES AND FUND BALANCES			\$303,981		\$582,824
TOTAL ASSETS			\$303,981		\$582,824

Revenue

			Actual 2012	Final Budget 2013	Actual 2013
LOCAL	1740	Fees	\$1,526,627		\$1,527,797
	1790	Other Student Activity	\$94,395	\$1,621,000	\$81,356
	1920	Contributions and Donations From	\$17,566	\$17,500	\$1,357
	TOTAL LOCAL		\$1,638,588	\$1,638,500	\$1,610,510
STATE	3520	School Land Trust Prog	\$269,397	\$263,283	\$217,872
	3868	Teachers Materials & Supplies	\$50,375	\$45,832	\$35,441
	3882	BTS Arts			
	TOTAL STATE		\$319,772	\$309,115	\$253,313
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND			\$1,958,360	\$1,947,615	\$1,863,823

Expenditure

			Actual 2012	Final Budget 2013	Actual 2013
INSTRUCTION	SALARIES(100)				
	131	Salaries - Teachers	\$51,677	\$177,471	\$7,519
	132	Salaries - Substitute Teachers	\$1,471	\$700	\$170
	140	Other Licensed Salaries			\$162,159
	161	Salaries - Tchr Aides & Para-Prof	\$130,173		\$23,253
	TOTAL SALARIES		\$183,321	\$178,171	\$193,101
	210	State Retirement	\$16,842	\$19,611	\$26,334
	220	Social Security	\$13,967	\$13,166	\$14,773
	240	Group Insurance		\$2,161	\$1,778
	270	Industrial Insurance			\$23
	280	Unemployment Insurance		\$28	
	TOTAL BENEFITS		\$30,808	\$34,966	\$42,907
	320	Professional - Educational Services		\$10,000	
	340	Other Prof Services	\$2,550		
	351	Data Process & Coding Serv	\$4,772		
	TOTAL PURCH/PROF SERV		\$7,322	\$10,000	
	519	Other Student Transportation Services			\$582
	569	Tuition - Other	\$1,362		
	580	Travel/Per Diem	\$5,830		\$11,457
	594	Admission Charges		\$1,000	
	TOTAL OTHER PURCHASED SERVICES		\$7,192	\$1,000	\$12,039
	610	General Supplies	\$1,718,766	\$58,886	\$1,405,206
	641	Textbooks	\$14,910	\$6,135	\$3,677
	644	Library Books	\$759		
	650	Technology Supplies	\$158		
	670	Software	\$23,321	\$7,834	\$5,306

	TOTAL SUPPLIES & MATERIALS	\$1,757,913	\$72,855	\$1,414,189
	734 Technology Related Hardware	\$25,912		\$1,390
	TOTAL PROPERTY	\$25,912		\$1,390
	850 Contingency (Budgeting Purposes Only)		\$1,757,715	
	TOTAL DEBT & MISCELLANEOUS		\$1,757,715	
TOTAL INSTRUCTION		\$2,012,468	\$2,054,707	\$1,663,627
SUPPORT SERVICES - STAFF ASSISTANCE	SALARIES(100)			
	131 Salaries - Teachers	\$580		
	132 Salaries - Substitute Teachers	\$6,147	\$2,539	\$984
	161 Salaries - Tchr Aides & Para-Prof	\$760	\$1,000	
	TOTAL SALARIES	\$7,487	\$3,539	\$984
	210 State Retirement	\$153		\$12
	220 Social Security	\$573	\$272	\$75
	TOTAL BENEFITS	\$726	\$272	\$88
	320 Professional - Educational Services	\$3,900		
	TOTAL PURCH/PROF SERV	\$3,900		
	580 Travel/Per Diem	\$10,930	\$14,970	\$16,206
	TOTAL OTHER PURCHASED SERVICES	\$10,930	\$14,970	\$16,206
	610 General Supplies			\$588
	644 Library Books			\$390
	645 Periodicals			\$959
	TOTAL SUPPLIES & MATERIALS			\$1,937
	734 Technology Related Hardware		\$10,000	
TOTAL PROPERTY		\$10,000		
TOTAL SUPPORT SERVICES - STAFF		\$23,043	\$28,781	\$19,215
SUPPORT SERVICE S-	PURCH PROPERTY SERVICES(400)			
	430 Repairs & Maint Services			(\$23,395)
	TOTAL PURCH PROPERTY SERVICES			(\$23,395)
TOTAL SUPPORT SERVICES - CENTRAL				(\$23,395)
STUDENT TRANSP ORTATI	OTHER PURCHASED SERVICES(500)			
	519 Other Student Transportation Services			\$2,321
	TOTAL OTHER PURCHASED SERVICES			\$2,321
TOTAL STUDENT TRANSPORTATION				\$2,321
FACILITIES ACQUISITION AND	PROPERTY(700)			
	734 Technology Related Hardware	\$41,043		
	739 Other Equipment	\$8,796		
	TOTAL PROPERTY	\$49,838		
TOTAL FACILITIES ACQUISITION AND		\$49,838		
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		\$2,085,350	\$2,083,488	\$1,661,768

Other Financing

		Actual 2012	Final Budget 2013	Actual 2013
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			
	5130 Issuance of Refunding Bonds			
	5140 Payment to Refunded Bonds Escrow			
	5200 TRANSFERS IN FROM OTHER FUNDS			\$22,320
	5210 TRANSFERS OUT TO OTHER FUNDS			
	5300 SALE OF, OR COMPENSATION FOR LOSS			
	5400 LOAN PROCEEDS			
	5500 CAPITAL LEASE PROCEEDS			
5900 OTHER FINANCING SOURCES & USES				
TOTAL OTHER FINANCING SOURCES (USES)				\$22,320
6000 OTHER	6100 CAPITAL CONTRIBUTIONS			
	6200 Amortization of Premium on Issuance of			
	6300 SPECIAL ITEMS			
	6400 EXTRAORDINARY ITEMS			
TOTAL OTHER ITEMS				

TOTAL OTHER FINANCING SOURCES (USES) AND

\$0

\$0

\$22,320

Summary

		Actual 2012	Final Budget 2013	Actual 2013
REVENUES BY SOURCE	1000 Total LOCAL	\$1,638,588	\$1,638,500	\$1,610,510
	2000 Total STATE	\$319,772	\$309,115	\$253,313
	TOTAL REVENUES	\$1,958,360	\$1,947,615	\$1,863,823
EXPENDITURES BY OBJECT	100 Salaries	\$190,808	\$181,710	\$194,086
	200 Employee Benefits	\$31,534	\$35,238	\$42,995
	300 Purchased Professional and Technical	\$11,222	\$10,000	
	400 Purchased property Services			(\$23,395)
	500 Other Purchased Services	\$18,123	\$15,970	\$30,566
	600 Supplies	\$1,757,913	\$72,855	\$1,416,126
	700 Property	\$75,750	\$10,000	\$1,390
	800 Other Objects		\$1,757,715	
	TOTAL EXPENDITURES	\$2,085,350	\$2,083,488	\$1,661,768
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		(\$126,990)	(\$135,873)	\$202,055
OTHER FINANCING SOURCES (USES) AND OTHER		\$0	\$0	\$22,320
NET CHANGE IN FUND BALANCE		(\$126,990)	(\$135,873)	\$224,375
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$385,103	\$258,112	\$258,112
FUND BALANCE - ENDING		\$258,113	\$122,239	\$482,487

Original Budget 2014
\$1,636,000
\$17,500
\$1,653,500
\$263,283
\$45,680
\$308,963
\$1,962,463

Original Budget 2014
\$186,987
\$700
\$187,687
\$20,983
\$14,087
\$2,161
\$28
\$37,259
\$10,000
\$10,000
\$1,000
\$1,000
\$55,217

\$0

Original Budget 2014

\$1,653,500

\$308,963

\$1,962,463

\$190,226

\$37,550

\$10,000

\$15,970

\$55,217

\$1,767,907

\$2,076,870

(\$114,407)

\$0

(\$114,407)

\$122,239

\$7,832

Balance Sheet

		Actual 2012	Actual 2013
ASSETS	8110 Cash		\$500
	8111 Cash in Banks	\$0	\$76,386
	8113 Cash Change Funds	\$1,000	\$500
	8120 Investments	\$212,198	\$221,415
	8130 Receivables	\$7,252	
	8131 Local		\$46,652
	8132 Local Property Taxes	\$77,126	\$0
	8133 State	\$6,538	
	8134 Federal	\$11,350	\$23,573
	TOTAL ASSETS	\$315,465	\$369,026
LIABILITIES	9510 Accounts Payable	\$7,008	\$9,674
	9560 Deferred Revenue	\$0	
	9562 Property Taxes		\$0
	9563 State		\$7,897
	TOTAL LIABILITIES	\$7,008	\$17,571
FUND BALANCES	9820 Restricted Net Assets	\$47,894	\$28,712
	9860 Non-Spendable - Inventories & Prepaid	(\$0)	
	9874 Restricted - Non K-12	\$19,259	
	9879 Restricted -- Other		\$0
	9880 Committed - Undistributed Reserve	\$241,304	
	9890 Assigned - Unrestricted Programs		\$16,042
	9899 Unassigned Fund Balance	\$0	\$306,701
TOTAL FUND BALANCES	\$308,457	\$351,455	
TOTAL LIABILITIES AND FUND BALANCES		\$315,465	\$369,026
TOTAL ASSETS		\$315,465	\$369,026

Revenue

		Actual 2012	Final Budget 2013	Actual 2013
LOCAL	1114 Board Local Levy - Class Size			\$1,342,615
	1132 Recreation	\$1,093,746	\$1,188,982	
	1133 Tax Sales and Redemp - Recreation	\$74,427		
	1162 FILT--Voted Local	\$28,113		
	1310 Tuition From Pupils or Parents	\$595,524	\$575,512	\$819,098
	1340 Tuition From Private Sources	\$172,095	\$165,998	
	1500 EARNINGS ON INVESTMENTS	\$8,222	\$2,789	\$1,965
	1790 Other Student Activity	\$2,500		(\$3,691)
	1800 REVENUE - COMM SERV ACTIVITIES	\$297,640	\$272,108	
	1900 OTHER REVENUE - LOCAL SOURCES	(\$67,823)		
	1910 Rentals	\$19,470	\$26,498	\$31,298
	1920 Contributions and Donations From	\$5,500		
	1950 Misc. Revenue from Other School Dist	\$68,447	\$51,113	\$0
	1960 Misc. Revenue from Other Local Gov		\$190,677	\$285,453
	1990 Miscellaneous	(\$81,751)	\$2,000	\$2,763
TOTAL LOCAL	\$2,216,110	\$2,475,677	\$2,479,501	
STATE	3115 Special Ed - Pre-School	\$67,823		
	3209 Adult High School	\$57,243	\$47,411	\$39,514
	TOTAL STATE	\$125,066	\$47,411	\$39,514
FEDERAL	4522 IDEA - B -- Pre-School Disabled (Sec	\$19,461	\$19,491	\$19,491
	4600 Other Fed/State Restricted Sources	\$11,797	\$7,000	\$8,119
	4699 Unique Local Federal/State Sources	\$265,699		
	4801 Federal NCLB Title I A - LEA Grants			
TOTAL FEDERAL	\$296,957	\$26,491	\$27,610	
TOTAL REVENUES, 23 NON K-12 PROGRAMS (PRE-		\$2,638,133	\$2,549,579	\$2,546,625

Expenditure

		Actual 2012	Final Budget 2013	Actual 2013
INSTRUCTION	SALARIES(100)			
	131 Salaries - Teachers	\$429,549	\$354,522	\$108,584
	132 Salaries - Substitute Teachers	\$5,658	\$7,456	\$8,336
	140 Other Licensed Salaries			\$250,397
	152 Salaries - Sec & Clerical Pers	\$0		
	161 Salaries - Tchr Aides & Para-Prof	\$309,947	\$209,624	\$260,068
	199 Salaries - All Other	\$204		
	TOTAL SALARIES	\$745,359	\$571,602	\$627,384
	210 State Retirement	\$111,548	\$100,002	\$100,288
	220 Social Security	\$56,592	\$46,057	\$47,522
	240 Group Insurance	\$35,872	\$29,821	\$40,319
	270 Industrial Insurance			\$181
	280 Unemployment Insurance	\$381	\$310	
	TOTAL BENEFITS	\$204,393	\$176,190	\$188,310
	340 Other Prof Services			\$585
	TOTAL PURCH/PROF SERV			\$585
	440 Rentals			\$2,224
	TOTAL PURCH PROPERTY SERVICES			\$2,224
	530 Communication (Telephone & Other)	\$591	\$792	\$573
	580 Travel/Per Diem	\$1,058		\$338
	581 Mileage	\$6,403	\$5,520	\$8,452
	TOTAL OTHER PURCHASED SERVICES	\$8,053	\$6,312	\$9,363
	610 General Supplies	\$54,839	\$16,700	\$38,326
	630 Food	\$2,186	\$4,650	\$5,925
	641 Textbooks		\$50	\$1,047
	670 Software		\$1,410	\$1,410
	TOTAL SUPPLIES & MATERIALS	\$57,025	\$22,810	\$46,708
810 Dues and Fees	\$3,086	\$3,000	\$2,936	
TOTAL DEBT & MISCELLANEOUS	\$3,086	\$3,000	\$2,936	
TOTAL INSTRUCTION	\$1,017,916	\$779,914	\$877,509	
SUPPORT SERVICES - STUDENTS	SALARIES(100)			
	152 Salaries - Sec & Clerical Pers	\$9,224	\$26,317	\$31,142
	161 Salaries - Tchr Aides & Para-Prof	\$39,974	\$34,729	\$41,391
	199 Salaries - All Other			\$21
	TOTAL SALARIES	\$49,198	\$61,046	\$72,554
	210 State Retirement	\$9,030	\$12,343	\$14,670
	220 Social Security	\$3,761	\$4,630	\$5,455
	240 Group Insurance	\$17,909	\$21,762	\$26,225
	270 Industrial Insurance			\$107
	280 Unemployment Insurance	\$87	\$82	
	TOTAL BENEFITS	\$30,787	\$38,817	\$46,456
	340 Other Prof Services	\$1,000		
	TOTAL PURCH/PROF SERV	\$1,000		
	530 Communication (Telephone & Other)	\$440	\$450	\$450
	580 Travel/Per Diem		\$226	\$225
	581 Mileage	\$306	\$164	\$143
	585 Conference Registration	\$140		
TOTAL OTHER PURCHASED SERVICES	\$886	\$840	\$818	
610 General Supplies	\$1,473	\$1,594	\$1,423	
TOTAL SUPPLIES & MATERIALS	\$1,473	\$1,594	\$1,423	
TOTAL SUPPORT SERVICES - STUDENTS	\$83,344	\$102,297	\$121,251	
SUPPORT SERVICES - STAFF ASSISTANCE	PURCH/PROF SERV(300)			
	131 Salaries - Teachers		\$5,623	
	140 Other Licensed Salaries			\$5,623
	161 Salaries - Tchr Aides & Para-Prof			\$79
	TOTAL SALARIES		\$5,623	\$5,702
	210 State Retirement		\$933	\$948
	220 Social Security		\$431	\$436
TOTAL BENEFITS		\$1,364	\$1,385	
340 Other Prof Services	\$250			

SUPPORT A	TOTAL PURCH/PROF SERV	\$250			
	580 Travel/Per Diem	\$1,401		\$151	
	581 Mileage	\$140	\$400	\$579	
	TOTAL OTHER PURCHASED SERVICES	\$1,541	\$400	\$730	
TOTAL SUPPORT SERVICES - STAFF		\$1,791	\$7,387	\$7,816	
SUPPORT SERVICE S-	OTHER PURCHASED SERVICES(500)				
	580 Travel/Per Diem		\$2,177	\$2,177	
	TOTAL OTHER PURCHASED SERVICES		\$2,177	\$2,177	
	TOTAL SUPPORT SERVICES - GENERAL DIST			\$2,177	\$2,177
SUPPORT SERVICES - SCHOOL ADMIN	SALARIES(100)				
	121 Salaries - Principals and Assistants	\$48,925	\$61,645	\$62,553	
	199 Salaries - All Other			\$14,472	
	TOTAL SALARIES	\$48,925	\$61,645	\$77,025	
	210 State Retirement	\$8,960	\$12,490	\$12,576	
	220 Social Security	\$3,741	\$4,510	\$5,700	
	240 Group Insurance	\$9,081	\$11,167	\$11,248	
	270 Industrial Insurance			\$98	
	280 Unemployment Insurance	\$113	\$126		
	TOTAL BENEFITS	\$21,895	\$28,293	\$29,623	
	580 Travel/Per Diem	\$542			
	TOTAL OTHER PURCHASED SERVICES	\$542			
	TOTAL SUPPORT SERVICES - SCHOOL		\$71,362	\$89,938	\$106,648
	STUDENT TRANSPORTATION	OTHER PURCHASED SERVICES(500)			
519 Other Student Transportation Services		\$63,636	\$48,477	\$24,840	
TOTAL OTHER PURCHASED SERVICES		\$63,636	\$48,477	\$24,840	
860 Indirect Costs - Non-restricted		\$1			
TOTAL DEBT & MISCELLANEOUS		\$1			
TOTAL STUDENT TRANSPORTATION		\$63,636	\$48,477	\$24,840	
OPERATION OF NONINSTRUCTIONAL SERVICES	SALARIES(100)				
	115 Salaries - Supervisors and Directors	\$206,746	\$209,190		
	120 Salaries - Administrators			\$211,286	
	131 Salaries - Teachers	\$64,788	\$86,876	\$21,012	
	140 Other Licensed Salaries	\$47,097	\$45,189	\$109,890	
	142 Salaries - Guidance Personnel	\$1,688	\$3,685	\$2,082	
	152 Salaries - Sec & Clerical Pers	\$42,890	\$40,426	\$40,425	
	161 Salaries - Tchr Aides & Para-Prof	\$328,944	\$340,342	\$373,148	
	182 Salaries - Custodial & Maintenance			\$13,724	
	190 Other Salaries	\$103,891	\$103,307	\$106,261	
	199 Salaries - All Other	\$300		\$938	
	TOTAL SALARIES	\$796,342	\$829,015	\$878,765	
	210 State Retirement	\$102,879	\$110,428	\$111,792	
	220 Social Security	\$59,524	\$62,308	\$65,598	
	240 Group Insurance	\$126,477	\$116,515	\$110,276	
	270 Industrial Insurance			\$757	
	280 Unemployment Insurance	\$1,093	\$1,279		
	TOTAL BENEFITS	\$289,973	\$290,530	\$288,424	
	320 Professional - Educational Services	\$170	\$200	\$200	
	330 Prof Emp Training and Dev			\$62,537	
	340 Other Prof Services	\$55,795	\$60,680		
	TOTAL PURCH/PROF SERV	\$55,965	\$60,880	\$62,737	
	430 Repairs & Maint Services	\$22,884	\$180,677		
	490 Other Purchased Property Services	\$610			
	TOTAL PURCH PROPERTY SERVICES	\$23,494	\$180,677		
	519 Other Student Transportation Services	\$1,340	\$2,005	\$1,274	
	530 Communication (Telephone & Other)	\$2,330	\$5,886	\$4,234	
	540 Advertising	\$297			
	580 Travel/Per Diem	\$2,081	\$2,818	\$2,799	
	581 Mileage	\$1,739	\$916	\$1,681	
	585 Conference Registration	\$810	\$1,000	\$1,202	
594 Admission Charges	\$35,188	\$31,916	\$34,698		
TOTAL OTHER PURCHASED SERVICES	\$43,783	\$44,541	\$45,888		
610 General Supplies	\$89,015	\$102,170	\$95,400		

FACILITIES ACQUISITION	630 Food	\$15,065	\$16,990	\$16,259
	645 Periodicals	\$16		
	670 Software	\$3,044	\$1,730	\$1,568
	TOTAL SUPPLIES & MATERIALS	\$107,140	\$120,890	\$113,226
	733 Furniture and Fixtures	\$5,885	\$4,563	\$4,563
	734 Technology Related Hardware	\$599		
	739 Other Equipment	\$10,662	\$3,437	\$2,632
	TOTAL PROPERTY	\$17,146	\$8,000	\$7,195
	810 Dues and Fees	\$9,224	\$9,493	\$10,182
	850 Contingency (Budgeting Purposes Only)		\$14,921	
	870 Indirect Costs - Restricted	\$0		\$5,470
	TOTAL DEBT & MISCELLANEOUS	\$9,224	\$24,414	\$15,652
	TOTAL OPERATION OF NONINSTRUCTIONAL	\$1,343,068	\$1,558,947	\$1,411,887
	PURCH PROPERTY SERVICES(400)			
	450 Construction Services	\$1,095		
	TOTAL PURCH PROPERTY SERVICES	\$1,095		
	TOTAL FACILITIES ACQUISITION AND	\$1,095		
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS (PRE-	\$2,582,213	\$2,589,137	\$2,552,128	

Other Financing

		Actual 2012	Final Budget 2013	Actual 2013
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			
	5130 Issuance of Refunding Bonds			
	5140 Payment to Refunded Bonds Escrow			
	5200 TRANSFERS IN FROM OTHER FUNDS			\$48,502
	5210 TRANSFERS OUT TO OTHER FUNDS			
	5300 SALE OF, OR COMPENSATION FOR LOSS			
	5400 LOAN PROCEEDS			
5500 CAPITAL LEASE PROCEEDS				
5900 OTHER FINANCING SOURCES & USES				
TOTAL OTHER FINANCING SOURCES (USES)			\$48,502	
6000 OTHER FINANCING SOURCES (USES)	6100 CAPITAL CONTRIBUTIONS			
	6200 Amortization of Premium on Issuance of			
	6300 SPECIAL ITEMS			
	6400 EXTRAORDINARY ITEMS			
TOTAL OTHER ITEMS				
TOTAL OTHER FINANCING SOURCES (USES) AND	\$0	\$0	\$48,502	

Summary

		Actual 2012	Final Budget 2013	Actual 2013
REVENUES BY SOURCE	1000 Total LOCAL	\$2,216,110	\$2,475,677	\$2,479,501
	2000 Total STATE	\$125,066	\$47,411	\$39,514
	3000 Total FEDERAL	\$296,957	\$26,491	\$27,610
	TOTAL REVENUES	\$2,638,133	\$2,549,579	\$2,546,625
EXPENDITURES BY OBJECT	100 Salaries	\$1,639,823	\$1,528,931	\$1,661,430
	200 Employee Benefits	\$547,049	\$535,194	\$554,197
	300 Purchased Professional and Technical	\$57,215	\$60,880	\$63,322
	400 Purchased property Services	\$24,589	\$180,677	\$2,224
	500 Other Purchased Services	\$118,441	\$102,747	\$83,817
	600 Supplies	\$165,639	\$145,294	\$161,356
	700 Property	\$17,146	\$8,000	\$7,195
	800 Other Objects	\$12,311	\$27,414	\$18,588
	TOTAL EXPENDITURES	\$2,582,213	\$2,589,137	\$2,552,128
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	\$55,920	(\$39,558)	(\$5,503)	
OTHER FINANCING SOURCES (USES) AND OTHER	\$0	\$0	\$48,502	
NET CHANGE IN FUND BALANCE	\$55,920	(\$39,558)	\$42,999	

FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$191,965	\$308,457	\$308,457
FUND BALANCE - ENDING	\$247,885	\$268,899	\$351,455

Original Budget 2014
\$1,278,394
\$575,512
\$165,998
\$2,789
\$26,498
\$19,613
\$263,696
\$2,000
\$2,334,500
\$42,410
\$42,410
\$19,491
\$31,500
\$50,991
\$2,427,901

**Original
Budget 2014**

\$377,209

\$7,511

\$224,830

\$609,550

\$110,059

\$50,698

\$29,821

\$310

\$190,888

\$500

\$5,520

\$6,020

\$18,700

\$4,600

\$1,410

\$24,710

\$3,000

\$3,000

\$834,168

\$27,107

\$35,771

\$62,878

\$13,207

\$4,954

\$21,762

\$82

\$40,005

\$450

\$226

\$164

\$840

\$1,517

\$1,517

\$105,240

\$5,623

\$5,623

\$998

\$461

\$1,459

\$7,082
\$2,177
\$2,177
\$2,177
\$62,416
\$62,416
\$13,365
\$4,826
\$11,167
\$126
\$29,484
\$91,900
\$48,477
\$48,477
\$48,477
\$213,892
\$88,604
\$46,545
\$3,010
\$41,639
\$349,005
\$106,407
\$849,102
\$117,726
\$66,114
\$116,515
\$1,279
\$301,634
\$200
\$52,325
\$52,525
\$180,677
\$180,677
\$2,005
\$4,442
\$2,718
\$853
\$1,000
\$31,916
\$42,934
\$98,517

\$16,990
\$940
\$116,447
\$4,563
\$3,437
\$8,000
\$9,493
\$14,921
\$24,414
\$1,575,733
\$2,664,777

Original Budget 2014
\$0

Original Budget 2014
\$2,334,500
\$42,410
\$50,991
\$2,427,901
\$1,589,569
\$563,470
\$52,525
\$180,677
\$100,448
\$142,674
\$8,000
\$27,414
\$2,664,777
(\$236,876)
\$0
(\$236,876)

\$268,898
\$32,022

Balance Sheet

			Actual 2012		Actual 2013
ASSETS	8111	Cash in Banks	\$0		(\$3,910,892)
	8120	Investments	\$820,474		\$5,277,823
	8130	Receivables	\$4,101,966		
	8132	Local Property Taxes			\$3,218,977
	TOTAL ASSETS			\$4,922,440	
LIABILITIES	9560	Deferred Revenue	\$4,103,679		
	9561	Other Local			\$3,148,921
	9562	Property Taxes			\$68,149
	TOTAL LIABILITIES			\$4,103,679	
FUND BALANCES	9880	Committed – Undistributed Reserve	\$818,761		
	9899	Unassigned Fund Balance			\$1,368,837
	TOTAL FUND BALANCES			\$818,761	
TOTAL LIABILITIES AND FUND BALANCES			\$4,922,440		\$4,585,908
TOTAL ASSETS			\$4,922,440		\$4,585,908

Revenue

			Actual 2012	Final Budget 2013	Actual 2013
LOCAL	1128	Debt Service	\$4,279,786	\$3,924,779	\$4,033,816
	1129	Tax Sales and Redemp - Debt	\$313,053	\$305,261	\$315,241
	1178	FILT--Debt Service	\$118,248	\$130,826	\$104,904
	1500	EARNINGS ON INVESTMENTS	\$8,242	\$8,953	\$7,008
	1950	Misc. Revenue from Other School Dist	\$13,690		
	TOTAL LOCAL			\$4,733,019	\$4,369,819
TOTAL REVENUES, 31 DEBT SERVICES FUND			\$4,733,019	\$4,369,819	\$4,460,969

Expenditure

			Actual 2012	Final Budget 2013	Actual 2013
DEBT SERVICE	DEBT & MISCELLANEOUS(800)				
	810	Dues and Fees	\$2,500	\$2,000	\$700
	830	Interest	\$551,022	\$384,073	\$385,192
	840	Redemption of Principal	\$4,330,000	\$3,524,819	\$3,525,000
	TOTAL DEBT & MISCELLANEOUS			\$4,883,522	\$3,910,892
TOTAL DEBT SERVICE			\$4,883,522	\$3,910,892	\$3,910,892
TOTAL EXPENDITURES, 31 DEBT SERVICES FUND			\$4,883,522	\$3,910,892	\$3,910,892

Other Financing

			Actual 2012	Final Budget 2013	Actual 2013
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				
	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				
	5400 LOAN PROCEEDS				
5500 CAPITAL LEASE PROCEEDS					
5900 OTHER FINANCING SOURCES & USES					
TOTAL OTHER FINANCING SOURCES (USES)					
6000 OTHER	6100 CAPITAL CONTRIBUTIONS				
	6200 Amortization of Premium on Issuance of				
	6300 SPECIAL ITEMS				

60	6400 EXTRAORDINARY ITEMS			
	TOTAL OTHER ITEMS			
	TOTAL OTHER FINANCING SOURCES (USES) AND	\$0	\$0	\$0

Summary

	Actual 2012	Final Budget 2013	Actual 2013
REV ENUES BY			
1000 Total LOCAL	\$4,733,019	\$4,369,819	\$4,460,969
TOTAL REVENUES	\$4,733,019	\$4,369,819	\$4,460,969
EXP EN DIT UR			
800 Other Objects	\$4,883,522	\$3,910,892	\$3,910,892
TOTAL EXPENDITURES	\$4,883,522	\$3,910,892	\$3,910,892
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	(\$150,503)	\$458,927	\$550,077
OTHER FINANCING SOURCES (USES) AND OTHER	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	(\$150,503)	\$458,927	\$550,077
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$969,264	\$818,761	\$818,761
FUND BALANCE - ENDING	\$818,761	\$1,277,688	\$1,368,837

\$0

Original Budget 2014
\$3,205,993
\$3,205,993
\$3,916,255
\$3,916,255
(\$710,262)
\$0
(\$710,262)
\$1,277,688
\$567,426

Balance Sheet

			Actual 2012		Actual 2013
ASSETS	8111	Cash in Banks			(\$1,882,419)
	8120	Investments	\$16,974,419		\$22,098,423
	8130	Receivables	\$4,609,885		
	8131	Local			\$592,115
	8132	Local Property Taxes			\$4,843,723
	TOTAL ASSETS			\$21,584,304	
LIABILITIES	9510	Accounts Payable	\$164,971		\$1,790,393
	9560	Deferred Revenue	\$4,614,034		
	9561	Other Local			\$4,750,810
	9562	Property Taxes			\$102,817
	TOTAL LIABILITIES			\$4,779,005	
FUND BALANCE	9879	Restricted -- Other			(\$0)
	9880	Committed – Undistributed Reserve	\$16,805,299		
	9899	Unassigned Fund Balance			\$19,007,822
	TOTAL FUND BALANCES			\$16,805,299	
TOTAL LIABILITIES AND FUND BALANCES			\$21,584,304		\$25,651,842
TOTAL ASSETS			\$21,584,304		\$25,651,842

Revenue

			Actual 2012	Final Budget 2013	Actual 2013
LOCAL	1124	Capital Local Levy	\$4,497,722	\$4,412,942	\$4,523,435
	1125	Tax Sales and Redemp - Capital Local	\$329,166	\$343,229	\$354,445
	1174	FILT--Capital Local Levy	\$124,334	\$147,098	\$117,951
	1500	EARNINGS ON INVESTMENTS	\$151,526	\$152,119	\$122,417
	1920	Contributions and Donations From	\$5,322		
	1960	Misc. Revenue from Other Local Gov	\$361,848	\$323,301	\$513,979
	TOTAL LOCAL			\$5,469,919	\$5,378,689
STATE	3900	REVENUE - OTHER STATE AGENCIES	\$37,031		
	TOTAL STATE			\$37,031	
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$5,506,950	\$5,378,689	\$5,632,227

Expenditure

			Actual 2012	Final Budget 2013	Actual 2013
SUPPORT SERVICES	SUPPLIES & MATERIALS(600)				
		670 Software	(\$16,700)		\$60,358
		TOTAL SUPPLIES & MATERIALS	(\$16,700)		\$60,358
	TOTAL SUPPORT SERVICES - CENTRAL			(\$16,700)	
OPERATION & MAINTENANCE OF PLANT	PURCH PROPERTY SERVICES(400)				
		430 Repairs & Maint Services	\$59,861		
		TOTAL PURCH PROPERTY SERVICES	\$59,861		
		521 Property Insurance	\$66,952	\$61,412	\$61,411
		530 Communication (Telephone & Other)	\$5,897	\$5,510	\$5,509
		TOTAL OTHER PURCHASED SERVICES	\$72,849	\$66,922	\$66,920
		670 Software	\$106,472		
		TOTAL SUPPLIES & MATERIALS	\$106,472		
		840 Redemption of Principal			\$15,359
		TOTAL DEBT & MISCELLANEOUS			\$15,359
TOTAL OPERATION & MAINTENANCE OF			\$239,182	\$66,922	\$82,279
STRUCTION	PURCH PROPERTY SERVICES(400)				
		430 Repairs & Maint Services	\$1,198,984	\$859,904	\$1,052,303
		432 Technology Repairs & Maint.	\$52,336		
		440 Rentals	\$1,475		
		442 Rental of Equipment & Vehicles	\$242		
		450 Construction Services	\$789,825	\$111,458	\$28,912

FACILITIES ACQUISITION AND CONSERV	490 Other Purchased Property Services	\$7,397		
	TOTAL PURCH PROPERTY SERVICES	\$2,050,260	\$971,362	\$1,081,215
	620 Energy Supplies	\$3,862		
	TOTAL SUPPLIES & MATERIALS	\$3,862		
	720 Buildings	\$29,510		
	730 Equipment	\$42,682	\$198,408	\$199,252
	732 School Buses	\$596,332	\$226,802	\$224,901
	733 Furniture and Fixtures	\$138,667	\$41,684	\$37,872
	734 Technology Related Hardware	\$2,119,378	\$1,684,593	\$1,390,071
	735 Non-Bus Vehicles	\$78,238		
	736 Technology Software	\$16,700	\$5,000	\$7,450
	739 Other Equipment	\$358,316	\$325,444	\$288,050
	TOTAL PROPERTY	\$3,379,824	\$2,481,931	\$2,147,595
	850 Contingency (Budgeting Purposes Only)		\$1,312,938	\$58,257
	TOTAL DEBT & MISCELLANEOUS		\$1,312,938	\$58,257
TOTAL FACILITIES ACQUISITION AND CONSERV	\$5,433,945	\$4,766,231	\$3,287,068	
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	\$5,656,427	\$4,833,153	\$3,429,705	

Other Financing

		Actual 2012	Final Budget 2013	Actual 2013
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			
	5130 Issuance of Refunding Bonds			
	5140 Payment to Refunded Bonds Escrow			
	5200 TRANSFERS IN FROM OTHER FUNDS			
	5210 TRANSFERS OUT TO OTHER FUNDS	(\$1,545,399)		
	5300 SALE OF, OR COMPENSATION FOR LOSS		\$39,120	
	5400 LOAN PROCEEDS			
5500 CAPITAL LEASE PROCEEDS				
5900 OTHER FINANCING SOURCES & USES				
TOTAL OTHER FINANCING SOURCES (USES)	(\$1,545,399)	\$39,120		
6000 OTHER FINANCING SOURCES (USES)	6100 CAPITAL CONTRIBUTIONS			
	6200 Amortization of Premium on Issuance of			
	6300 SPECIAL ITEMS			
	6400 EXTRAORDINARY ITEMS			
TOTAL OTHER ITEMS				
TOTAL OTHER FINANCING SOURCES (USES) AND	(\$1,545,399)	\$39,120	\$0	

Summary

		Actual 2012	Final Budget 2013	Actual 2013
REVENUES BY SOURCE	1000 Total LOCAL	\$5,469,919	\$5,378,689	\$5,632,227
	2000 Total STATE	\$37,031		
	TOTAL REVENUES	\$5,506,950	\$5,378,689	\$5,632,227
EXPENDITURES BY OBJECT	400 Purchased property Services	\$2,110,121	\$971,362	\$1,081,215
	500 Other Purchased Services	\$72,849	\$66,922	\$66,920
	600 Supplies	\$93,634		\$60,358
	700 Property	\$3,379,824	\$2,481,931	\$2,147,595
	800 Other Objects		\$1,312,938	\$73,616
	TOTAL EXPENDITURES	\$5,656,427	\$4,833,153	\$3,429,705
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) OTHER FINANCING SOURCES (USES) AND OTHER	(\$149,478)	\$545,536	\$2,202,522
NET CHANGE IN FUND BALANCE	(\$1,694,877)	\$584,656	\$2,202,522	
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$18,500,176	\$16,805,299	\$16,805,299	
FUND BALANCE - ENDING	\$16,805,299	\$17,389,955	\$19,007,821	

\$20,877
\$100,000
\$200,000
\$94,422
\$415,299
\$5,113,186
\$5,113,186
\$5,528,485
\$5,528,485

Original Budget 2014
\$0

Original Budget 2014
\$5,298,828
\$5,298,828
\$415,299
\$5,113,186
\$5,528,485
(\$229,657)
\$0
(\$229,657)
\$17,389,955
\$17,160,298

Balance Sheet

			Actual 2012		Actual 2013
ASSETS	8111	Cash in Banks	(\$0)		(\$80,819)
	8113	Cash Change Funds	\$73,987		\$84,198
	8120	Investments	\$339,908		\$341,856
	8133	State	\$78,790		\$94,581
	8134	Federal	\$16,636		\$15,067
	8140	Inventories	\$34,589		\$26,805
	TOTAL ASSETS			\$543,910	
LIABILITIES	9510	Accounts Payable	\$1,724		\$1,967
	9560	Deferred Revenue	\$49,180		
	9562	Property Taxes			\$53,011
	TOTAL LIABILITIES			\$50,904	
FUND BALANCES	9820	Restricted Net Assets	\$19,470		\$21,297
	9860	Non-Spendable - Inventories & Prepaid	\$34,589		\$26,805
	9879	Restricted -- Other			(\$0)
	9880	Committed – Undistributed Reserve	\$438,947		
	9899	Unassigned Fund Balance			\$378,609
TOTAL FUND BALANCES			\$493,006		\$426,710
TOTAL LIABILITIES AND FUND BALANCES			\$543,910		\$481,688
TOTAL ASSETS			\$543,910		\$481,688

Revenue

			Actual 2012	Final Budget 2013	Actual 2013
LOCAL	1500	EARNINGS ON INVESTMENTS	\$3,293	\$4,032	\$1,948
	1600	FOOD SERVICES	\$72,718	\$75,121	\$59,074
	1610	Sales to Students	\$579,876	\$572,064	\$501,128
	1620	Sales to Adults	\$17,275	\$14,378	\$11,446
	1690	Other Local Revenue	\$32,229	\$30,000	\$28,378
	1990	Miscellaneous			\$3,400
TOTAL LOCAL			\$705,392	\$695,595	\$605,374
STATE	3770	School Lunch Program (Liquor Tax)	\$204,644	\$149,976	\$214,166
TOTAL STATE			\$204,644	\$149,976	\$214,166
FEDERAL	4390	Unique Restricted Revenue - Direct From	\$2,000	\$5,000	
	4560	Federal Child Nutrition Prog			\$500
	4571	National School Lunch Program	\$97,888	\$125,000	\$110,861
	4572	Natl School Lunch Prog - Free and	\$335,565	\$396,535	\$345,936
	4574	Fed School Breakfast Reimb	\$86,724	\$125,000	\$81,511
	4575	Child and Adult Care Food Program	\$14,283	\$15,000	\$15,415
	4579	Other Child Nutrition Programs	\$104,429		\$82,946
TOTAL FEDERAL			\$640,889	\$666,535	\$637,169
TOTAL REVENUES, 51 SCHOOL FOOD SERVICES FUND			\$1,550,925	\$1,512,106	\$1,456,709

Expenditure

			Actual 2012	Final Budget 2013	Actual 2013
PERSONAL SERVICES	SALARIES(100)				
		191 Salaries - Food Serv Pers	\$599,638	\$506,429	\$577,041
		199 Salaries - All Other	\$900		\$447
	TOTAL SALARIES		\$600,538	\$506,429	\$577,488
		210 State Retirement	\$92,294	\$81,806	\$96,084
		220 Social Security	\$43,146	\$36,755	\$41,744
		240 Group Insurance	\$187,312	\$111,772	\$133,379
		270 Industrial Insurance			\$697
		280 Unemployment Insurance	\$1,040	\$591	
	TOTAL BENEFITS		\$323,792	\$230,924	\$271,904
		320 Professional - Educational Services		\$814	\$814

		Actual 2012		Final Budget 2013		Actual 2013	
OPERATION OF NONINSTRUCTIONAL	340 Other Prof Services			\$4,070		\$4,070	
	TOTAL PURCH/PROF SERV			\$4,884		\$4,884	
	430 Repairs & Maint Services		\$13,727	\$24,619		\$24,617	
	TOTAL PURCH PROPERTY SERVICES		\$13,727	\$24,619		\$24,617	
	530 Communication (Telephone & Other)		\$840	\$972		\$625	
	570 Food Service Management		\$41,202	\$45,569		\$46,603	
	580 Travel/Per Diem		\$2,897	\$2,916		\$1,617	
	581 Mileage		\$739	\$777		\$927	
	585 Conference Registration		\$350	\$363		\$447	
	TOTAL OTHER PURCHASED SERVICES		\$46,028	\$50,597		\$50,219	
	610 General Supplies		\$62,862	\$58,856		\$59,126	
	630 Food		\$591,908	\$756,074		\$519,290	
	670 Software		\$5,334				
	TOTAL SUPPLIES & MATERIALS		\$660,105	\$814,930		\$578,417	
	730 Equipment		\$956	\$13,751		\$6,595	
	734 Technology Related Hardware			\$1,726		\$1,726	
TOTAL PROPERTY		\$956	\$15,477		\$8,321		
TOTAL OPERATION OF NONINSTRUCTIONAL		\$1,645,145	\$1,647,860		\$1,515,849		
FACILITIES ACQUISITION	PROPERTY(700)						
	730 Equipment		\$18,268			\$7,156	
	TOTAL PROPERTY		\$18,268			\$7,156	
	TOTAL FACILITIES ACQUISITION AND		\$18,268			\$7,156	
TOTAL EXPENDITURES, 51 SCHOOL FOOD SERVICES			\$1,663,413	\$1,647,860		\$1,523,005	

Other Financing

		Actual 2012	Final Budget 2013	Actual 2013
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			
	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			
	5400 LOAN PROCEEDS			
5500 CAPITAL LEASE PROCEEDS				
5900 OTHER FINANCING SOURCES & USES				
TOTAL OTHER FINANCING SOURCES (USES)				
6000 OTHER	6100 CAPITAL CONTRIBUTIONS			
	6200 Amortization of Premium on Issuance of			
	6300 SPECIAL ITEMS			
	6400 EXTRAORDINARY ITEMS			
	TOTAL OTHER ITEMS			
TOTAL OTHER FINANCING SOURCES (USES) AND		\$0	\$0	\$0

Summary

		Actual 2012	Final Budget 2013	Actual 2013
REVENUES BY SOURCE	1000 Total LOCAL	\$705,392	\$695,595	\$605,374
	2000 Total STATE	\$204,644	\$149,976	\$214,166
	3000 Total FEDERAL	\$640,889	\$666,535	\$637,169
	TOTAL REVENUES	\$1,550,925	\$1,512,106	\$1,456,709
EXPENDITURES BY OBJECT	100 Salaries	\$600,538	\$506,429	\$577,488
	200 Employee Benefits	\$323,792	\$230,924	\$271,904
	300 Purchased Professional and Technical		\$4,884	\$4,884
	400 Purchased property Services	\$13,727	\$24,619	\$24,617
	500 Other Purchased Services	\$46,028	\$50,597	\$50,219
	600 Supplies	\$660,105	\$814,930	\$578,417
	700 Property	\$19,224	\$15,477	\$15,477

TOTAL EXPENDITURES	\$1,663,413	\$1,647,860	\$1,523,005
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	(\$112,489)	(\$135,754)	(\$66,296)
OTHER FINANCING SOURCES (USES) AND OTHER	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE	(\$112,489)	(\$135,754)	(\$66,296)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$588,229	\$493,006	\$493,006
FUND BALANCE - ENDING	\$475,740	\$357,252	\$426,710

Original Budget 2014

\$4,032
\$75,121
\$572,064
\$14,378
\$30,000
\$695,595
\$149,976
\$149,976
\$5,000
\$125,000
\$396,535
\$125,000
\$15,000
\$666,535
\$1,512,106

Original Budget 2014

\$514,433
\$514,433
\$89,806
\$40,751
\$114,554
\$591
\$245,702
\$814

\$4,070
\$4,884
\$24,619
\$24,619
\$972
\$45,569
\$2,916
\$777
\$363
\$50,597
\$58,856
\$756,074
\$814,930
\$13,751
\$1,726
\$15,477
\$1,670,642
\$1,670,642

**Original
Budget 2014**

\$0

**Original
Budget 2014**

\$695,595
\$149,976
\$666,535
\$1,512,106
\$514,433
\$245,702
\$4,884
\$24,619
\$50,597
\$814,930
\$15,477

\$1,670,642
(\$158,536)
\$0
(\$158,536)
\$357,255
\$198,719

70 Trust and Agency Funds

Balance Sheet

			Actual 2012		Actual 2013
ASSETS	8111	Cash in Banks	\$1,074,307		\$1,443,480
	8120	Investments	\$6,420		\$0
	8131	Local			\$258,837
	8132	Local Property Taxes	\$109,200		
	8150	Prepaid Expenditures			\$3,171
	8250	Equipment	\$0		\$0
	TOTAL ASSETS			\$1,189,927	
LIABILITIES	9510	Accounts Payable	\$3,395		\$77,230
	9560	Deferred Revenue	\$86,883		\$148,575
	TOTAL LIABILITIES			\$90,278	
FUND BALANCES	9820	Restricted Net Assets			\$1,004
	9870	Restricted - Debt Service	\$273,721		
	9879	Restricted -- Other			\$276,602
	9880	Committed – Undistributed Reserve	\$825,928		
	9899	Unassigned Fund Balance			\$1,202,078
	TOTAL FUND BALANCES			\$1,099,649	
TOTAL LIABILITIES AND FUND BALANCES			\$1,189,927		\$1,705,489
TOTAL ASSETS			\$1,189,927		\$1,705,489

Revenue

			Actual 2012	Final Budget 2013	Actual 2013
LOCAL	1500	EARNINGS ON INVESTMENTS			\$1,829
	1920	Contributions and Donations From	\$858,686	\$854,000	\$794,054
	TOTAL LOCAL			\$858,686	\$854,000
TOTAL REVENUES, 70 TRUST AND AGENCY FUNDS			\$858,686	\$854,000	\$795,883

Expenditure

			Actual 2012	Final Budget 2013	Actual 2013	
OTHER SUPPORT SERVICES	SALARIES(100)					
	115	Salaries - Supervisors and Directors	\$77,464	\$77,600		
	120	Salaries - Administrators			\$77,553	
	131	Salaries - Teachers	\$17,017			
	161	Salaries - Tchr Aides & Para-Prof	\$67,283	\$66,185	\$105,970	
	TOTAL SALARIES			\$161,765	\$143,785	\$183,523
	210	State Retirement	\$26,710	\$29,511	\$27,257	
	220	Social Security	\$12,192	\$10,444	\$10,440	
	240	Group Insurance	\$27,434	\$25,557	\$25,555	
	270	Industrial Insurance			\$226	
	280	Unemployment Insurance	\$251	\$226		
	TOTAL BENEFITS			\$66,586	\$65,738	\$63,477
	320	Professional - Educational Services	\$17,713		\$14,423	
	TOTAL PURCH/PROF SERV			\$17,713		\$14,423
	522	Liability Insurance			\$3,315	
	530	Communication (Telephone & Other)	\$852		\$644	
	580	Travel/Per Diem	\$5,999	\$24,600	\$4,180	
	594	Admission Charges	\$5,290			
	TOTAL OTHER PURCHASED SERVICES			\$12,141	\$24,600	\$8,138
	610	General Supplies	\$333,329	\$99,950		
	641	Textbooks	\$11,921			
	644	Library Books	\$8,118			
	670	Software	\$12,719		\$16,772	
TOTAL SUPPLIES & MATERIALS			\$366,087	\$99,950	\$16,772	
734	Technology Related Hardware	\$34,055	\$3,000	\$11,524		
739	Other Equipment	\$15,472				

	TOTAL PROPERTY	\$49,527	\$3,000	\$11,524
	890 Misc Expenditures			\$16,825
	TOTAL DEBT & MISCELLANEOUS			\$16,825
	TOTAL OTHER SUPPORT SERVICES	\$673,819	\$337,073	\$314,683
	TOTAL EXPENDITURES, 70 TRUST AND AGENCY FUNDS	\$673,819	\$337,073	\$314,683

Other Financing

		Actual 2012	Final Budget 2013	Actual 2013
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			
	5130 Issuance of Refunding Bonds			
	5140 Payment to Refunded Bonds Escrow			
	5200 TRANSFERS IN FROM OTHER FUNDS	\$165,666	\$171,999	\$248,158
	5210 TRANSFERS OUT TO OTHER FUNDS		(\$525,000)	(\$349,324)
	5300 SALE OF, OR COMPENSATION FOR LOSS			
	5400 LOAN PROCEEDS			
	5500 CAPITAL LEASE PROCEEDS			
5900 OTHER FINANCING SOURCES & USES				
	TOTAL OTHER FINANCING SOURCES (USES)	\$165,666	(\$353,001)	(\$101,166)
6000 OTHER FINANCING SOURCES (USES)	6100 CAPITAL CONTRIBUTIONS			
	6200 Amortization of Premium on Issuance of			
	6300 SPECIAL ITEMS			
	6400 EXTRAORDINARY ITEMS			
	TOTAL OTHER ITEMS			
	TOTAL OTHER FINANCING SOURCES (USES) AND	\$165,666	(\$353,001)	(\$101,166)

Summary

		Actual 2012	Final Budget 2013	Actual 2013	
REVENUES BY	1000 Total LOCAL	\$858,686	\$854,000	\$795,883	
	TOTAL REVENUES	\$858,686	\$854,000	\$795,883	
EXPENDITURES BY OBJECT	100 Salaries	\$161,765	\$143,785	\$183,523	
	200 Employee Benefits	\$66,586	\$65,738	\$63,477	
	300 Purchased Professional and Technical	\$17,713		\$14,423	
	500 Other Purchased Services	\$12,141	\$24,600	\$8,138	
	600 Supplies	\$366,087	\$99,950	\$16,772	
	700 Property	\$49,527	\$3,000	\$11,524	
	800 Other Objects			\$16,825	
		TOTAL EXPENDITURES	\$673,819	\$337,073	\$314,683
		EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	\$184,867	\$516,927	\$481,200
	OTHER FINANCING SOURCES (USES) AND OTHER	\$165,666	(\$353,001)	(\$101,166)	
	NET CHANGE IN FUND BALANCE	\$350,533	\$163,926	\$380,034	
	FUND BALANCE - BEGINNING (FROM PRIOR YEAR)	\$0	\$1,099,649	\$1,099,649	
	FUND BALANCE - ENDING	\$350,533	\$1,263,575	\$1,479,683	

SUMMARY - ALL FUNDS

		Actual 2012	Final Budget 2013	Actual 2013
REVENUES BY SOURCE	1000 Total LOCAL	\$54,267,079	\$57,556,283	\$58,094,706
	2000 Total STATE	\$3,598,848	\$3,650,036	\$3,769,674
	3000 Total FEDERAL	\$2,738,966	\$1,873,415	\$1,795,289
	TOTAL REVENUES	\$60,604,893	\$63,079,734	\$63,659,669
EXPENDITURES BY OBJECT	100 Salaries	\$29,632,106	\$27,592,560	\$28,555,619
	200 Employee Benefits	\$13,625,768	\$12,966,997	\$13,183,900
	300 Purchased Professional and Technical	\$522,400	\$576,595	\$505,877
	400 Purchased property Services	\$3,290,634	\$2,324,826	\$2,507,656
	500 Other Purchased Services	\$722,115	\$959,873	\$911,009
	600 Supplies	\$6,438,286	\$4,787,468	\$5,354,787

EXPENSE	700 Property	\$3,548,110	\$2,619,573	\$2,324,396
	800 Other Objects	\$4,901,382	\$7,263,729	\$4,025,036
	TOTAL EXPENDITURES	\$62,680,801	\$59,091,621	\$57,368,279
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)		(\$2,075,908)	\$3,988,113	\$6,291,390
OTHER FINANCING SOURCES (USES) AND OTHER		\$18,275	\$39,120	\$60,203
NET CHANGE IN FUND BALANCE		(\$2,057,633)	\$4,027,233	\$6,351,593
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$30,875,897	\$29,645,216	\$29,645,216
FUND BALANCE - ENDING		\$28,818,264	\$33,672,449	\$35,996,809

Original Budget 2014
\$854,000
\$854,000
\$854,000

Original Budget 2014
\$80,000
\$70,165
\$150,165
\$31,333
\$11,175
\$25,557
\$226
\$68,291
\$24,600
\$24,600
\$99,950
\$99,950
\$3,000

\$3,000
\$346,006
\$346,006

Original Budget 2014
\$180,932
(\$525,000)
(\$344,068)
(\$344,068)

Original Budget 2014
\$854,000
\$854,000
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\$68,291
\$24,600
\$99,950
\$3,000
\$346,006
\$507,994
(\$344,068)
\$163,926
\$1,263,575
\$1,427,501

Original Budget 2014
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\$13,439,606
\$1,004,829
\$1,447,481
\$811,139
\$5,187,095

\$598,642
\$10,865,491
\$62,615,607
(\$1,211,585)
\$0
(\$1,211,585)
\$33,672,451
\$32,460,866