

Annual Financial Report

(13) IRON DISTRICT

10 General Fund

Balance Sheet

			Actual 2012
ASSETS	8111	Cash in Banks	\$969,229
	8120	Investments	\$18,603,574
	8130	Receivables	\$2,118,037
	8140	Inventories	\$243,449
	TOTAL ASSETS		\$21,934,289
LIABILITIES	9510	Accounts Payable	\$144,513
	9530	Accrued Liabilities	\$2,684,025
	9540	Accrued Salaries and Withholdings	\$2,927,319
	TOTAL LIABILITIES		\$5,755,857
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$243,449
	9876	Restricted – Transportation Levy	\$568,222
	9877	Restricted – Restricted – Tort Liability Levy	\$221,685
	9879	Restricted -- Other	\$8,966,958
	9880	Committed – Undistributed Reserve	\$2,400,000
	9899	Unassigned Fund Balance	\$3,778,119
	TOTAL FUND BALANCES		\$16,178,432
TOTAL LIABILITIES AND FUND BALANCES			\$21,934,289
TOTAL ASSETS			\$21,934,289

Revenue

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1110	Basic Rate (General Fund)	\$4,304,411		\$10,641,297	\$11,490,688
	1111	Tax Sales and Redemp - Basic	\$648,263			
	1112	Voted Local Levy	\$2,150,848			
	1113	Tax Sales and Redemp - Voted Local	\$323,927			
	1114	Board Local Levy - Class Size	\$1,074,077			
	1115	Tax Sales and Redemp-Board Local	\$161,760			
	1117	Tax Sales and Redemp - Bd Reading	\$70,083			
	1120	Transportation	\$595,214			
	1121	Tax Sales and Redemp - Transportation	\$89,642			
	1122	Tort Liability	\$35,163			
	1123	Tax Sales and Redemp - Tort	\$5,296			
	1124	Capital Local Levy	\$465,344			
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$331,558			
	1162	FILT--Voted Local	\$175,777			
	1164	FILT--Board Local	\$72,165			

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1310	Tuition From Pupils or Parents	\$15,510		\$34,841	\$20,000
	1420	Transportation Fees - Other LEAs - In-State	\$13,560		\$8,000	\$20,000
	1500	EARNINGS ON INVESTMENTS			\$107,196	\$150,000
	1510	Interest on Investments	\$131,419			
	1900	OTHER REVENUE - LOCAL SOURCES	\$230,441		\$406,043	\$400,000
	1910	Rentals	\$89,431			
	1920	Contributions and Donations From Private Sources	\$6,500			
	1930	Gain/Loss - Sale of Capital Assets (Proprietary & Fiduciary Fund)	\$29,240			
	1950	Misc. Revenue from Other School Dist	\$220,012		\$195,266	\$200,000
	TOTAL LOCAL			\$11,239,640		\$11,392,643
STATE	3010	Regular School Programs K-12	\$17,311,012		\$18,018,624	\$19,618,960
	3015	Necessarily Existent Small Schools	\$440,194		\$622,611	\$665,741
	3020	Professional Staff	\$2,225,814		\$2,294,770	\$2,352,373
	3105	Special Ed - Add-On	\$2,999,442		\$3,087,741	\$3,157,719
	3110	Special Ed - Self-Contained	\$436,745		\$445,705	\$440,970
	3120	Extend Yr Prog - Severely Disabled	\$15,416		\$16,025	\$16,347
	3125	Special Ed - State Programs	\$99,792		\$130,296	\$80,000
	3155	Applied Tech - Add-On	\$1,093,388		\$1,057,455	\$1,104,288
	3211	Gifted and Talented	\$35,412		\$34,499	\$35,197
	3212	Advanced Placement	\$11,449		\$9,037	\$9,037
	3213	Concurrent Enrollment	\$61,042		\$79,871	\$79,871
	3215	At-Risk - Student Program	\$271,525			
	3221	At-Risk --Youth-In-Custody	\$675,724		\$711,840	\$625,000
	3230	Class Size Reduction -- K-8	\$1,508,666		\$1,516,955	\$1,514,800
	3270	Interventions for Student Success	\$144,372			
	3336	Enhance for Students at Risk			\$308,173	\$294,753
	3410	Flexible Allocation	\$342,943		\$342,822	\$336,748
	3415	Pupil Transportation	\$1,436,513		\$1,368,859	\$1,403,569
	3468	School Nurses	\$15,234		\$15,145	\$13,489
	3520	School Land Trust Prog	\$403,882		\$444,889	\$444,889
	3555	Voted Local Guarantee			\$71,574	\$513,775
	3560	Board Local Guarantee			\$43,746	\$171,258
	3635	Critical Languages			\$10,000	\$10,000
	3641	Early Interventions			\$150,538	\$140,018
	3704	Performance Assessment	\$6,120			
	3710	Driver Ed - Behind-The-Wheel	\$63,420		\$80,000	\$80,000
	3718	Staff Development - Non MSP	\$1,481			
	3772	Fee on Fines	\$2,707			
	3780	SEA Discretionary Fund	\$4,798			
	3799	Eval & Assess - UPASS Administration	\$30,538		\$30,179	
	3805	Reading Achievement Program	\$246,584		\$240,244	\$238,358
	3810	Library Books and Supplies	\$7,496		\$8,114	\$8,076
	3851	Classroom Supplies and Materials			\$76,569	\$76,314
3868	Teachers Materials & Supplies	\$78,098				
3876	Educator Salary Adjustments	\$2,334,624		\$2,327,422	\$2,327,422	

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
STATE	3882	BTS Arts	\$124,720		\$66,000	\$205,000
	3900	REVENUE - OTHER STATE AGENCIES	\$109,703		\$135,000	\$15,000
	TOTAL STATE		\$32,538,854		\$33,744,703	\$35,978,972
FEDERAL	4330	Indian Education Programs	\$52,385		\$48,069	\$50,000
	4380	ETI E-rate	\$27,938		\$34,985	
	4524	IDEA - B -- Disabled (PL 101-476)	\$1,521,999		\$1,600,000	\$1,600,000
	4538	Formula Allocation	\$209,148		\$170,000	\$170,000
	4546	Leadership & Development			\$11,544	
	4661	ARRA Stabilization	\$22,587			
	4662	ARRA ESEA	\$127,825			
	4664	ARRA IDEA	\$289,965			
	4700	FEDERAL REV THRU OTHER AGENCIES	\$666,646		\$440,000	\$440,000
	4801	Federal NCLB Title I A - LEA Grants	\$1,850,401		\$2,267,706	\$1,475,000
	4810	Federal Forest Revenue (in lieu of tax)			\$213,751	\$240,000
	4840	Federal NCLB Title I D - Neglected & Delinquent (YIC)	\$10,450			
	4860	Federal NCLB Title II A - Teacher Quality	\$293,926		\$291,574	\$300,000
	4870	Federal NCLB Title II D - Educational Technology	\$5,171			
	4880	Federal NCLB Title III A - English Language Acquisition	\$26,791		\$24,315	\$25,000
TOTAL FEDERAL		\$5,105,232		\$5,101,944	\$4,300,000	
TOTAL REVENUES, 10 GENERAL FUND			\$48,883,725	\$0	\$50,239,290	\$52,559,660

Expenditure

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
INSTRUCTION	Salaries(100)					
		100 Salaries				\$18,379
		131 Salaries - Teachers	\$19,689,920		\$19,678,264	\$19,724,209
		132 Salaries - Substitute Teachers	\$174,080		\$251,389	\$350,000
		161 Salaries - Tchr Aides & Para-Prof	\$3,292,807		\$3,081,469	\$3,231,655
		TOTAL SALARIES	\$23,156,806		\$23,011,122	\$23,324,243
		210 State Retirement	\$3,681,835		\$4,021,959	\$4,428,720
		220 Social Security	\$1,711,891		\$1,689,873	\$1,674,458
		230 Local Retirement	\$237,125		\$190,728	\$221,288
		240 Group Insurance	\$4,790,463		\$4,787,096	\$4,499,563
		270 Industrial Insurance	\$45,805			
		280 Unemployment Insurance	\$12,377			
		TOTAL BENEFITS	\$10,479,496		\$10,689,656	\$10,824,029
		300 Purch/Prof Serv			\$203,243	\$165,000
		320 Professional - Educational Services	\$133,990			
		TOTAL PURCH/PROF SERV	\$133,990		\$203,243	\$165,000
		580 Travel/Per Diem	\$6,861			
		590 Inter-educ, Purch Serv			\$3,294	\$7,500
	TOTAL OTHER PURCHASED SERVICES	\$6,861		\$3,294	\$7,500	

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
INSTRUCTION	610 General Supplies	\$621,136		\$790,474	\$650,000
	624 Fuel Oil	\$13,894			
	641 Textbooks	\$177,639		\$456,160	\$210,000
	670 Software	\$33,474			
	TOTAL SUPPLIES & MATERIALS	\$846,143		\$1,246,634	\$860,000
	733 Furniture and Fixtures	\$5,196			
	734 Technology Related Hardware	\$316,905			
	739 Other Equipment	\$52,385		\$303,290	\$375,000
	TOTAL PROPERTY	\$374,486		\$303,290	\$375,000
	870 Indirect Costs - Restricted	\$0			
	TOTAL DEBT & MISCELLANEOUS	\$0			
TOTAL INSTRUCTION		\$34,997,782		\$35,457,239	\$35,555,772
SUPPORT SERVICES - STUDENTS	Salaries(100)				
	142 Salaries - Guidance Personnel	\$706,008		\$778,182	\$789,919
	143 Salaries - Health Services Personnel	\$104,165		\$104,244	\$124,666
	144 Salaries - Psychological Personnel	\$129,689		\$124,598	\$124,383
	152 Salaries - Sec & Clerical Pers	\$61,652		\$75,133	\$61,483
	TOTAL SALARIES	\$1,001,513		\$1,082,157	\$1,100,451
	210 State Retirement	\$183,287		\$215,243	\$241,659
	220 Social Security	\$74,142		\$79,738	\$85,037
	230 Local Retirement	\$11,146		\$11,146	\$11,146
	240 Group Insurance	\$220,743		\$213,214	\$222,263
	270 Industrial Insurance	\$2,228			
	TOTAL BENEFITS	\$491,546		\$519,341	\$560,105
	300 Purch/Prof Serv			\$110,235	\$150,000
	320 Professional - Educational Services	\$176,717			
	TOTAL PURCH/PROF SERV	\$176,717		\$110,235	\$150,000
	521 Property Insurance	\$50			
	580 Travel/Per Diem	\$4,653			
	590 Inter-educ, Purch Serv			\$8,576	\$7,500
	TOTAL OTHER PURCHASED SERVICES	\$4,703		\$8,576	\$7,500
	610 General Supplies	\$25,047		\$15,707	\$30,000
	TOTAL SUPPLIES & MATERIALS	\$25,047		\$15,707	\$30,000
734 Technology Related Hardware	\$1,108				
739 Other Equipment				\$5,000	
TOTAL PROPERTY	\$1,108			\$5,000	
TOTAL SUPPORT SERVICES - STUDENTS		\$1,700,635		\$1,736,016	\$1,853,056
SUPPORT SERVICES - STAFF ASSISTANCE	Salaries(100)				
	100 Salaries			\$53,355	
	115 Salaries - Supervisors and Directors	\$287,445		\$285,589	\$286,647
	145 Salaries - Media Personnel - Licensed	\$113,663		\$114,157	\$105,379
	152 Salaries - Sec & Clerical Pers	\$66,966		\$67,201	\$54,919
	162 Salaries - Media Pers - Non-Licensed	\$204,557		\$197,756	\$193,789
	190 Other Salaries	\$53,756			
	TOTAL SALARIES	\$726,386		\$718,058	\$640,734

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
SUPPORT SERVICES - STAFF ASSISTANCE	210 State Retirement	\$129,211		\$140,383	\$135,063
	220 Social Security	\$54,676		\$53,098	\$49,850
	230 Local Retirement	\$10,900		\$10,900	\$10,900
	240 Group Insurance	\$104,622		\$99,316	\$99,559
	270 Industrial Insurance	\$1,433			
	TOTAL BENEFITS	\$300,842		\$303,697	\$295,372
	300 Purch/Prof Serv			\$223,209	\$95,000
	320 Professional - Educational Services	\$78,260			
	TOTAL PURCH/PROF SERV	\$78,260		\$223,209	\$95,000
	530 Communication (Telephone & Other)	\$53			
	580 Travel/Per Diem	\$101,267			
	590 Inter-educ, Purch Serv	\$24,660		\$115,675	\$125,000
	TOTAL OTHER PURCHASED SERVICES	\$125,980		\$115,675	\$125,000
	610 General Supplies	\$15,020		\$13,607	\$20,000
	626 Motor Fuel (Gasoline & Diesel)	\$177			
	641 Textbooks			\$81,608	\$94,500
	644 Library Books	\$87,751			
	645 Periodicals	\$1,405			
	646 Audiovisual Materials	\$796			
	670 Software	\$79			
	TOTAL SUPPLIES & MATERIALS	\$105,228		\$95,215	\$114,500
	733 Furniture and Fixtures	\$212			
	734 Technology Related Hardware	\$17,297			
	739 Other Equipment	\$41,742		\$1,869	\$20,000
	TOTAL PROPERTY	\$59,252		\$1,869	\$20,000
	810 Dues and Fees	\$2,498		\$2,469	
	TOTAL DEBT & MISCELLANEOUS	\$2,498		\$2,469	
TOTAL SUPPORT SERVICES - STAFF ASSISTANCE	\$1,398,446		\$1,460,192	\$1,290,606	
SUPPORT SERVICES - GENERAL DIST ADMIN	Salaries(100)				
	111 Compensation - School Board	\$15,000		\$155,192	\$125,000
	112 Salaries - Superintendent	\$123,438			
	114 Salaries - School Bus. Administrator	\$33,772			
	115 Salaries - Supervisors and Directors			\$20,281	\$41,171
	152 Salaries - Sec & Clerical Pers	\$20,295			
	TOTAL SALARIES	\$192,505		\$175,473	\$166,171
	210 State Retirement	\$22,361		\$21,090	\$33,197
	220 Social Security	\$12,743		\$11,253	\$12,712
	230 Local Retirement				\$24,631
	240 Group Insurance	\$75,028		\$71,713	\$68,486
	270 Industrial Insurance	\$436			
	TOTAL BENEFITS	\$110,568		\$104,056	\$139,026
	300 Purch/Prof Serv			\$32,223	\$35,000
320 Professional - Educational Services	\$29,646				
TOTAL PURCH/PROF SERV	\$29,646		\$32,223	\$35,000	

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
SUPPORT SERVICES - GENERAL DIST ADMIN	522 Liability Insurance	\$46,510			
	523 Fidelity Bond Premiums	\$5,802			
	530 Communication (Telephone & Other)	\$1,862			
	580 Travel/Per Diem	\$17,286			
	590 Inter-educ, Purch Serv	\$16,413		\$96,981	\$102,000
	TOTAL OTHER PURCHASED SERVICES	\$87,873		\$96,981	\$102,000
	610 General Supplies	\$4,324		\$4,614	\$6,000
	TOTAL SUPPLIES & MATERIALS	\$4,324		\$4,614	\$6,000
	TOTAL SUPPORT SERVICES - GENERAL DIST ADMIN	\$424,917		\$413,347	\$448,197
SUPPORT SERVICES - SCHOOL ADMIN	Salaries(100)				
	121 Salaries - Principals and Assistants	\$1,382,635		\$1,513,408	\$1,576,701
	152 Salaries - Sec & Clerical Pers	\$619,161		\$612,581	\$638,291
	TOTAL SALARIES	\$2,001,796		\$2,125,989	\$2,214,992
	210 State Retirement	\$362,016		\$424,493	\$478,915
	220 Social Security	\$146,676		\$155,862	\$173,680
	230 Local Retirement	\$18,394		\$36,605	\$55,337
	240 Group Insurance	\$439,078		\$455,275	\$499,132
	270 Industrial Insurance	\$4,450			
	TOTAL BENEFITS	\$970,615		\$1,072,235	\$1,207,064
	530 Communication (Telephone & Other)	\$30,303			
	580 Travel/Per Diem	\$6,250			
	590 Inter-educ, Purch Serv			\$34,466	\$40,000
	TOTAL OTHER PURCHASED SERVICES	\$36,553		\$34,466	\$40,000
	610 General Supplies			\$1,487	\$10,000
	670 Software	\$17,550			
	TOTAL SUPPLIES & MATERIALS	\$17,550		\$1,487	\$10,000
	739 Other Equipment			\$1,865	\$2,000
	TOTAL PROPERTY			\$1,865	\$2,000
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN	\$3,026,514		\$3,236,042	\$3,474,056
SUPPORT SERVICES - CENTRAL SERVICES	Salaries(100)				
	100 Salaries			\$744,241	\$765,831
	114 Salaries - School Bus. Administrator	\$78,802			
	151 Salaries - Accounting Personnel	\$139,245			
	152 Salaries - Sec & Clerical Pers	\$180,201			
	199 Salaries - All Other	\$334,436			
	TOTAL SALARIES	\$732,684		\$744,241	\$765,831
	210 State Retirement	\$128,234		\$141,195	\$157,167
	220 Social Security	\$53,477		\$53,744	\$58,586
	230 Local Retirement			\$4,216	
	240 Group Insurance	\$153,214		\$160,520	\$151,812
	270 Industrial Insurance	\$1,609			
	TOTAL BENEFITS	\$336,534		\$359,675	\$367,565
	300 Purch/Prof Serv			\$2,024	\$10,000
	320 Professional - Educational Services	\$9,103			

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
SUPPORT SERVICES - CENTRAL SERVICES	TOTAL PURCH/PROF SERV	\$9,103		\$2,024	\$10,000
	530 Communication (Telephone & Other)	\$10,762			
	540 Advertising	\$392			
	550 Printing and Binding	\$935			
	580 Travel/Per Diem	\$8,892			
	590 Inter-educ, Purch Serv			\$18,199	\$22,000
	TOTAL OTHER PURCHASED SERVICES	\$20,981		\$18,199	\$22,000
	610 General Supplies	\$10,086		\$9,999	\$15,500
	TOTAL SUPPLIES & MATERIALS	\$10,086		\$9,999	\$15,500
TOTAL SUPPORT SERVICES - CENTRAL SERVICES	\$1,109,387		\$1,134,138	\$1,180,896	
OPERATION & MAINTENANCE OF PLANT	Salaries(100)				
	100 Salaries			\$7,216	\$9,000
	152 Salaries - Sec & Clerical Pers	\$7,287			
	181 Salaries - Operation & Maint Superv	\$114,887		\$114,436	\$114,757
	182 Salaries - Custodial & Maintenance	\$1,855,157		\$2,016,886	\$2,000,858
	TOTAL SALARIES	\$1,977,331		\$2,138,538	\$2,124,615
	210 State Retirement	\$337,172		\$396,784	\$438,341
	220 Social Security	\$143,642		\$154,545	\$164,180
	230 Local Retirement	\$20,783		\$29,183	\$12,995
	240 Group Insurance	\$610,879		\$689,611	\$615,309
	270 Industrial Insurance	\$47,993			
	TOTAL BENEFITS	\$1,160,469		\$1,270,123	\$1,230,825
	300 Purch/Prof Serv			\$89,423	\$185,000
	320 Professional - Educational Services	\$124,890			
	TOTAL PURCH/PROF SERV	\$124,890		\$89,423	\$185,000
	411 Water/Sewage	\$163,964			
	431 Non-Tech Repairs & Main.	\$8,083			
	440 Rentals	\$52,236			
	441 Rental of Land & Buildings	\$93,785			
	442 Rental of Equipment & Vehicles	\$14,271			
	490 Other Purchased Property Services			\$383,719	\$400,000
	TOTAL PURCH PROPERTY SERVICES	\$332,338		\$383,719	\$400,000
	521 Property Insurance	\$119,768			
	522 Liability Insurance	\$1,037			
	530 Communication (Telephone & Other)	\$73,487			
	580 Travel/Per Diem	\$5,896			
	590 Inter-educ, Purch Serv			\$206,276	\$240,000
TOTAL OTHER PURCHASED SERVICES	\$200,188		\$206,276	\$240,000	
610 General Supplies	\$311,910		\$1,505,464	\$1,850,000	
621 Natural Gas	\$2,161				
624 Fuel Oil	\$119,439				
625 Coal	\$166,982				
626 Motor Fuel (Gasoline & Diesel)	\$875,004				
670 Software	\$13,950				

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
OPERATION & MAINTENANCE OF PLANT	683 Repair Parts for Buses & Other Vehicles	\$26,313			
	689 Miscellaneous	\$52,002			
	TOTAL SUPPLIES & MATERIALS	\$1,567,761		\$1,505,464	\$1,850,000
	734 Technology Related Hardware	\$1,117			
	739 Other Equipment	\$8,673		\$4,285	\$10,000
	TOTAL PROPERTY	\$9,790		\$4,285	\$10,000
	TOTAL OPERATION & MAINTENANCE OF PLANT	\$5,372,767		\$5,597,828	\$6,040,440
STUDENT TRANSPORTATION	Salaries(100)				
	152 Salaries - Sec & Clerical Pers	\$64,893		\$55,441	\$50,432
	171 Salaries - Student Trans Supervisor	\$61,249		\$60,698	\$60,965
	172 Salaries - Bus Drivers	\$823,520		\$861,028	\$1,043,903
	173 Mechanics/Other Garage Employees	\$183,033		\$162,311	\$149,017
	174 Salaries - Other	\$41,425		\$41,424	\$41,999
	TOTAL SALARIES	\$1,174,119		\$1,180,902	\$1,346,316
	210 State Retirement	\$147,528		\$161,470	\$240,709
	220 Social Security	\$88,243		\$89,187	\$104,409
	230 Local Retirement			\$8,439	\$18,506
	240 Group Insurance	\$100,466		\$154,893	\$135,096
	270 Industrial Insurance	\$38,535			
	280 Unemployment Insurance	\$56			
	TOTAL BENEFITS	\$374,827		\$413,989	\$498,720
	320 Professional - Educational Services	\$2,359			
	330 Prof Emp Training and Dev	\$3,511			
	TOTAL PURCH/PROF SERV	\$5,870			
	411 Water/Sewage	\$1,704			
	431 Non-Tech Repairs & Main.	\$1,150			
	440 Rentals	\$3,345			
	441 Rental of Land & Buildings	\$1,742			
	442 Rental of Equipment & Vehicles	\$17,594			
	490 Other Purchased Property Services			\$29,729	\$35,000
	TOTAL PURCH PROPERTY SERVICES	\$25,534		\$29,729	\$35,000
	514 Student Trans Services - Student Allowances	\$30,266		\$36,852	\$40,000
	520 Insurance (Other than employee benefits)	\$7,900			
	521 Property Insurance	\$6,877		\$7,600	\$8,000
	522 Liability Insurance	\$9,534		\$16,405	\$17,000
	530 Communication (Telephone & Other)	\$1,374		\$1,340	\$1,500
	580 Travel/Per Diem	\$11,104		\$68,230	\$70,000
	581 Mileage	\$46,669			
	TOTAL OTHER PURCHASED SERVICES	\$113,723		\$130,427	\$136,500
610 General Supplies	\$1,399		\$184,892	\$200,000	
624 Fuel Oil	\$386,928		\$421,643	\$475,000	
625 Coal	\$6,091		\$6,026	\$7,000	
626 Motor Fuel (Gasoline & Diesel)	\$22,785		\$13,336	\$12,000	
670 Software	\$500				

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
STUDENT TRANSPORTATION	681 Lubricants	\$14,041			
	682 Tires and Tubes	\$11,281			
	683 Repair Parts for Buses & Other Vehicles	\$141,458			
	684 Repair Parts for Garage Equipment	\$5,450			
	689 Miscellaneous	\$20,067			
	TOTAL SUPPLIES & MATERIALS	\$610,000		\$625,897	\$694,000
	739 Other Equipment	\$388			
	TOTAL PROPERTY	\$388			
	890 Misc Expenditures	\$2,005		\$1,341	\$2,000
	891 Training	\$4,884		\$5,511	\$6,000
	TOTAL DEBT & MISCELLANEOUS	\$6,889		\$6,852	\$8,000
	TOTAL STUDENT TRANSPORTATION	\$2,311,350		\$2,387,796	\$2,718,536
OTHER SUPPORT SERVICES	Salaries(100)				
	100 Salaries			\$41,968	\$40,000
	TOTAL SALARIES			\$41,968	\$40,000
	210 State Retirement			\$7,327	\$8,024
	220 Social Security			\$3,050	\$3,060
	240 Group Insurance			\$1,258	\$1,400
	TOTAL BENEFITS			\$11,635	\$12,484
	591 Services Purchased from a LEA In-State			\$8,515	
	TOTAL OTHER PURCHASED SERVICES			\$8,515	
	610 General Supplies			\$9,109	
	TOTAL SUPPLIES & MATERIALS			\$9,109	
TOTAL OTHER SUPPORT SERVICES			\$71,227	\$52,484	
TOTAL EXPENDITURES, 10 GENERAL FUND	\$50,341,797	\$0	\$51,493,825	\$52,614,043	

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds	\$500,000			
	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			\$1,039,759	
	TOTAL OTHER FINANCING SOURCES (USES)	\$500,000		\$1,039,759	

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
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		\$500,000	\$0	\$1,039,759	\$0

Summary

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$11,239,640		\$11,392,643	\$12,280,688
	2000 Total STATE	\$32,538,854		\$33,744,703	\$35,978,972
	3000 Total FEDERAL	\$5,105,232		\$5,101,944	\$4,300,000
	TOTAL REVENUES	\$48,883,725		\$50,239,290	\$52,559,660
EXPENDITURES BY OBJECT	100 Salaries	\$30,963,141		\$31,218,448	\$31,723,353
	200 Employee Benefits	\$14,224,897		\$14,744,407	\$15,135,190
	300 Purchased Professional and Technical Services	\$558,476		\$660,357	\$640,000
	400 Purchased property Services	\$357,873		\$413,448	\$435,000
	500 Other Purchased Services	\$596,861		\$622,409	\$680,500
	600 Supplies	\$3,186,139		\$3,514,126	\$3,580,000
	700 Property	\$445,023		\$311,309	\$412,000
	800 Other Objects	\$9,387		\$9,321	\$8,000
	TOTAL EXPENDITURES	\$50,341,797		\$51,493,825	\$52,614,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$1,458,072)		(\$1,254,535)	(\$54,383)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$500,000		\$1,039,759	\$0
NET CHANGE IN FUND BALANCE		(\$958,072)	\$0	(\$214,776)	(\$54,383)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$17,136,504	\$0	\$16,178,432	\$14,607,159
FUND BALANCE - ENDING		\$16,178,432	\$0	\$15,963,656	\$14,552,776

Balance Sheet

		Actual 2012
ASSETS	8111 Cash in Banks	\$656,268
	TOTAL ASSETS	\$656,268
FUND BALANCES	9873 Restricted – Student Activities	\$656,268
	TOTAL FUND BALANCES	\$656,268
TOTAL LIABILITIES AND FUND BALANCES		\$656,268
TOTAL ASSETS		\$656,268

Revenue

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1500 EARNINGS ON INVESTMENTS	\$10,082		\$4,506	\$10,000
	1740 Fees	\$1,026,255		\$895,712	\$1,050,000
	1750 School Vend & Stores	\$36,370		\$40,275	\$40,000
	1900 OTHER REVENUE - LOCAL SOURCES	\$700,275		\$946,168	\$700,000
	TOTAL LOCAL	\$1,772,982		\$1,886,661	\$1,800,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		\$1,772,982	\$0	\$1,886,661	\$1,800,000

Expenditure

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
INSTRUCTION	Purch/Prof Serv(300)				
	320 Professional - Educational Services	\$636,298			
	TOTAL PURCH/PROF SERV	\$636,298			
	490 Other Purchased Property Services	\$6,592			
	TOTAL PURCH PROPERTY SERVICES	\$6,592			
	590 Inter-educ, Purch Serv	\$294,681			
	TOTAL OTHER PURCHASED SERVICES	\$294,681			
	610 General Supplies	\$786,830			
	TOTAL SUPPLIES & MATERIALS	\$786,830			
	739 Other Equipment	\$35,821			
	TOTAL PROPERTY	\$35,821			
	890 Misc Expenditures	\$2,396			
	TOTAL DEBT & MISCELLANEOUS	\$2,396			
	TOTAL INSTRUCTION	\$1,762,618			

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
OTHER ENTERPRISE SERVICES	Purch/Prof Serv(300)				
	300 Purch/Prof Serv			\$755,957	\$650,000
	TOTAL PURCH/PROF SERV			\$755,957	\$650,000
	490 Other Purchased Property Services			\$6,998	\$6,500
	TOTAL PURCH PROPERTY SERVICES			\$6,998	\$6,500
	590 Inter-educ, Purch Serv			\$296,220	\$300,000
	TOTAL OTHER PURCHASED SERVICES			\$296,220	\$300,000
	610 General Supplies			\$806,204	\$800,000
	TOTAL SUPPLIES & MATERIALS			\$806,204	\$800,000
	739 Other Equipment			\$78,109	\$40,000
	TOTAL PROPERTY			\$78,109	\$40,000
890 Misc Expenditures			\$10	\$3,500	
TOTAL DEBT & MISCELLANEOUS			\$10	\$3,500	
TOTAL OTHER ENTERPRISE SERVICES			\$1,943,498	\$1,800,000	
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		\$1,762,618	\$0	\$1,943,498	\$1,800,000

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 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 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$1,772,982		\$1,886,661	\$1,800,000
	TOTAL REVENUES	\$1,772,982		\$1,886,661	\$1,800,000
EXPENDITURES BY OBJECT	300 Purchased Professional and Technical Services	\$636,298		\$755,957	\$650,000
	400 Purchased property Services	\$6,592		\$6,998	\$6,500
	500 Other Purchased Services	\$294,681		\$296,220	\$300,000
	600 Supplies	\$786,830		\$806,204	\$800,000
	700 Property	\$35,821		\$78,109	\$40,000
	800 Other Objects	\$2,396		\$10	\$3,500
	TOTAL EXPENDITURES	\$1,762,618		\$1,943,498	\$1,800,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$10,364		(\$56,837)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0		\$0	\$0
NET CHANGE IN FUND BALANCE		\$10,364	\$0	(\$56,837)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$645,904	\$0	\$656,268	\$632,723
FUND BALANCE - ENDING		\$656,268	\$0	\$599,431	\$632,723

Balance Sheet

			Actual 2012
ASSETS	8111	Cash in Banks	\$857,038
	8130	Receivables	\$59,085
	TOTAL ASSETS		\$916,122
LIABILITIES	9510	Accounts Payable	\$4,761
	9530	Accrued Liabilities	\$81,275
	TOTAL LIABILITIES		\$86,036
FUND BALANCES	9874	Restricted – Non K-12	\$830,086
	TOTAL FUND BALANCES		\$830,086
TOTAL LIABILITIES AND FUND BALANCES			\$916,122
TOTAL ASSETS			\$916,122

Revenue

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1132	Recreation	\$638,483			
	1133	Tax Sales and Redemp - Recreation	\$96,158			
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$42,898			
	1200	REVENUE FROM LOCAL GOV UNITS OTHER THAN LEAs				\$10,000
	1310	Tuition From Pupils or Parents	\$44,305		\$65,150	\$50,000
	1900	OTHER REVENUE - LOCAL SOURCES	\$507		\$1,943	
	1910	Rentals	\$58,586			
	TOTAL LOCAL			\$880,938		\$67,093
STATE	3115	Special Ed - Pre-School	\$784,191		\$754,599	\$769,734
	3209	Adult High School	\$130,070		\$110,187	\$59,021
	3405	Soc Sec & Retirement				\$100,000
	3700	MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)	\$39,325			
	3713	Corrections Education	\$93,888			
	3900	REVENUE - OTHER STATE AGENCIES			\$75,162	
	TOTAL STATE			\$1,047,474		\$939,948
FEDERAL	4522	IDEA - B -- Pre-School Disabled (Sec 619)	\$58,221		\$57,926	\$58,221
	4584	English Language/civics Education	\$9,655		\$9,181	\$45,000
	4664	ARRA IDEA	\$15,112			
	4700	FEDERAL REV THRU OTHER AGENCIES			\$8,837	\$30,000
	TOTAL FEDERAL			\$82,988		\$75,944
TOTAL REVENUES, 23 NON K-12 PROGRAMS			\$2,011,399	\$0	\$1,082,985	\$1,121,976

Expenditure

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
OTHER ENTERPRISE SERVICES	Salaries(100)				
	100 Salaries			\$938,990	\$858,538
	115 Salaries - Supervisors and Directors	\$76,875			
	131 Salaries - Teachers	\$822,000			
	132 Salaries - Substitute Teachers	\$1,728			
	144 Salaries - Psychological Personnel	\$19,565			
	161 Salaries - Tchr Aides & Para-Prof	\$289,446			
	172 Salaries - Bus Drivers	\$7,534			
	182 Salaries - Custodial & Maintenance	\$141,420			
	199 Salaries - All Other	\$5,389			
	TOTAL SALARIES	\$1,363,957		\$938,990	\$858,538
	210 State Retirement	\$178,300		\$126,449	\$119,144
	220 Social Security	\$103,642		\$69,741	\$66,165
	230 Local Retirement	\$18,227		\$5,985	\$6,360
	240 Group Insurance	\$142,462		\$108,711	\$100,711
	270 Industrial Insurance	\$6,578			
	280 Unemployment Insurance	\$329			
	TOTAL BENEFITS	\$449,538		\$310,886	\$292,380
	300 Purch/Prof Serv			\$11,834	\$65,000
	320 Professional - Educational Services	\$147,527			
	TOTAL PURCH/PROF SERV	\$147,527		\$11,834	\$65,000
	411 Water/Sewage	\$581			
	431 Non-Tech Repairs & Main.	\$230			
	440 Rentals	\$2,291			
	441 Rental of Land & Buildings	\$810			
	442 Rental of Equipment & Vehicles	\$67			
	450 Construction Services	\$105			
	490 Other Purchased Property Services			\$4,891	\$2,500
	TOTAL PURCH PROPERTY SERVICES	\$4,084		\$4,891	\$2,500
	521 Property Insurance	\$1,792			
	530 Communication (Telephone & Other)	\$2,353			
580 Travel/Per Diem	\$5,017				
590 Inter-educ, Purch Serv			\$7,363	\$10,000	
TOTAL OTHER PURCHASED SERVICES	\$9,162		\$7,363	\$10,000	
610 General Supplies	\$139,232		\$56,450	\$132,500	
624 Fuel Oil	\$3,518				
625 Coal	\$1,219				
626 Motor Fuel (Gasoline & Diesel)	\$5,979				
641 Textbooks	\$1,000				
670 Software	\$12,000				
683 Repair Parts for Buses & Other Vehicles	\$456				
TOTAL SUPPLIES & MATERIALS	\$163,403		\$56,450	\$132,500	
734 Technology Related Hardware	\$989				

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
OTHER ENTERPRISE SERVICES	739 Other Equipment	\$3,500		\$15,669	\$5,000
	TOTAL PROPERTY	\$4,489		\$15,669	\$5,000
	TOTAL OTHER ENTERPRISE SERVICES	\$2,142,159		\$1,346,083	\$1,365,918
COMMUNITY SERVICES	Salaries(100)				
	115 Salaries - Supervisors and Directors	\$25,800			
	161 Salaries - Tchr Aides & Para-Prof	\$8,683			
	TOTAL SALARIES	\$34,483			
	210 State Retirement	\$5,766			
	220 Social Security	\$2,504			
	270 Industrial Insurance	\$76			
	TOTAL BENEFITS	\$8,346			
	580 Travel/Per Diem	\$50			
	590 Inter-educ, Purch Serv	\$8,512			
	TOTAL OTHER PURCHASED SERVICES	\$8,562			
	624 Fuel Oil	\$3,052			
	TOTAL SUPPLIES & MATERIALS	\$3,052			
TOTAL COMMUNITY SERVICES	\$54,443				
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS		\$2,196,602	\$0	\$1,346,083	\$1,365,918

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 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 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
6000 OTHER ITEMS	6400 Extraordinary Items				
	TOTAL OTHER ITEMS				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0

Summary

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$880,938		\$67,093	\$60,000
	2000 Total STATE	\$1,047,474		\$939,948	\$928,755
	3000 Total FEDERAL	\$82,988		\$75,944	\$133,221
	TOTAL REVENUES	\$2,011,399		\$1,082,985	\$1,121,976
EXPENDITURES BY OBJECT	100 Salaries	\$1,398,440		\$938,990	\$858,538
	200 Employee Benefits	\$457,884		\$310,886	\$292,380
	300 Purchased Professional and Technical Services	\$147,527		\$11,834	\$65,000
	400 Purchased property Services	\$4,084		\$4,891	\$2,500
	500 Other Purchased Services	\$17,724		\$7,363	\$10,000
	600 Supplies	\$166,455		\$56,450	\$132,500
	700 Property	\$4,489		\$15,669	\$5,000
	TOTAL EXPENDITURES	\$2,196,602		\$1,346,083	\$1,365,918
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$185,203)		(\$263,098)	(\$243,942)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0		\$0	\$0
NET CHANGE IN FUND BALANCE		(\$185,203)	\$0	(\$263,098)	(\$243,942)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$1,015,289	\$0	\$830,086	\$608,445
FUND BALANCE - ENDING		\$830,086	\$0	\$566,988	\$364,503

Balance Sheet

		Actual 2012
ASSETS	8120 Investments	\$2,143,407
	8130 Receivables	\$148,550
	TOTAL ASSETS	\$2,291,957
FUND BALANCES	9870 Restricted - Debt Service	\$2,291,957
	TOTAL FUND BALANCES	\$2,291,957
TOTAL LIABILITIES AND FUND BALANCES		\$2,291,957
TOTAL ASSETS		\$2,291,957

Revenue

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1110 Basic Rate (General Fund)			\$10,403,082	\$8,991,929
	1128 Debt Service	\$7,845,881			
	1129 Tax Sales and Redemp - Debt	\$1,181,621			
	1154 FEE-IN-LIEU OF TAXES (FILT)	\$527,149			
	1500 EARNINGS ON INVESTMENTS			\$33,365	
	1510 Interest on Investments	\$35,884			
	1900 OTHER REVENUE - LOCAL SOURCES			\$755	
TOTAL LOCAL		\$9,590,534		\$10,437,202	\$8,991,929
TOTAL REVENUES, 31 DEBT SERVICES FUND		\$9,590,534	\$0	\$10,437,202	\$8,991,929

Expenditure

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
DEBT SERVICE	Debt & Miscellaneous(800)				
	830 Interest	\$2,198,606		\$1,890,974	\$1,585,818
	840 Redemption of Principal	\$8,045,000		\$8,503,000	\$7,615,000
	890 Misc Expenditures	\$5,500		\$5,500	\$6,000
	TOTAL DEBT & MISCELLANEOUS	\$10,249,106		\$10,399,474	\$9,206,818
TOTAL DEBT SERVICE		\$10,249,106		\$10,399,474	\$9,206,818
TOTAL EXPENDITURES, 31 DEBT SERVICES FUND		\$10,249,106	\$0	\$10,399,474	\$9,206,818

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 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 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$9,590,534		\$10,437,202	\$8,991,929
	TOTAL REVENUES	\$9,590,534		\$10,437,202	\$8,991,929
EXPENDITURES BY OBJECT	800 Other Objects	\$10,249,106		\$10,399,474	\$9,206,818
	TOTAL EXPENDITURES	\$10,249,106		\$10,399,474	\$9,206,818
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$658,572)		\$37,728	(\$214,889)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0		\$0	\$0
NET CHANGE IN FUND BALANCE		(\$658,572)	\$0	\$37,728	(\$214,889)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$2,950,528	\$0	\$2,291,957	\$2,329,685
FUND BALANCE - ENDING		\$2,291,957	\$0	\$2,329,685	\$2,114,796

Balance Sheet

			Actual 2012
ASSETS	8111	Cash in Banks	(\$507,000)
	8120	Investments	\$5,829,642
	8130	Receivables	\$543,001
	TOTAL ASSETS		\$5,865,643
LIABILITIES	9510	Accounts Payable	\$116,310
	9530	Accrued Liabilities	\$6,786
	9560	Deferred Revenue	\$483,223
	TOTAL LIABILITIES		\$606,319
FUND BALANCES	9871	Restricted – Capital Outlay	\$5,259,324
	TOTAL FUND BALANCES		\$5,259,324
TOTAL LIABILITIES AND FUND BALANCES			\$5,865,643
TOTAL ASSETS			\$5,865,643

Revenue

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1110	Basic Rate (General Fund)			\$3,619,180	\$3,670,052
	1126	Capital Outlay (10% of Basic)	\$3,157,311			
	1127	Tax Sales and Redemp – 10% Basic	\$475,502			
	1154	FEE-IN-LIEU OF TAXES (FILT)	\$212,132			
	1500	EARNINGS ON INVESTMENTS			\$26,320	\$40,000
	1510	Interest on Investments	\$32,698			
	1900	OTHER REVENUE - LOCAL SOURCES	\$290,762		\$126,413	\$50,000
	TOTAL LOCAL		\$4,168,406		\$3,771,913	\$3,760,052
STATE	3010	Regular School Programs K-12	\$0			
	3661	Enrollment Growth			\$15,660	
	3709	Driver Ed - Vehicles	\$21,366			
	TOTAL STATE		\$21,366		\$15,660	
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$4,189,772	\$0	\$3,787,573	\$3,760,052

Expenditure

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
□	Salaries(100)					
		100 Salaries			\$121,095	\$122,434
		182 Salaries - Custodial & Maintenance	\$164,081			
	TOTAL SALARIES		\$164,081		\$121,095	\$122,434
		210 State Retirement	\$30,044		\$24,590	\$26,887
		220 Social Security	\$12,010		\$8,922	\$9,366

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014	
□	240 Group Insurance	\$38,877		\$43,209	\$27,185	
	270 Industrial Insurance	\$3,944				
	TOTAL BENEFITS	\$84,875		\$76,721	\$63,438	
	300 Purch/Prof Serv			\$450,091	\$195,000	
	320 Professional - Educational Services	\$243,662				
	330 Prof Emp Training and Dev	\$2,203				
	TOTAL PURCH/PROF SERV	\$245,866		\$450,091	\$195,000	
	411 Water/Sewage	\$1,289				
	431 Non-Tech Repairs & Main.	\$1,413				
	440 Rentals	\$1,344				
	450 Construction Services	\$2,868,500		\$1,100,928	\$2,000,000	
	490 Other Purchased Property Services			\$355,306	\$200,000	
	TOTAL PURCH PROPERTY SERVICES	\$2,872,546		\$1,456,234	\$2,200,000	
	521 Property Insurance	\$1,883				
	590 Inter-educ, Purch Serv			\$1,596	\$3,000	
	TOTAL OTHER PURCHASED SERVICES	\$1,883		\$1,596	\$3,000	
	610 General Supplies	\$83,615		\$277,549	\$200,000	
	625 Coal	\$7,959				
	626 Motor Fuel (Gasoline & Diesel)	\$30,131				
	670 Software	\$38,365				
	TOTAL SUPPLIES & MATERIALS	\$160,070		\$277,549	\$200,000	
	710 Land & Site Improvements	\$408,313		\$177,832	\$225,000	
	732 School Buses	\$386,358		\$355,260	\$393,705	
	733 Furniture and Fixtures	\$51,656		\$52,190	\$140,000	
	734 Technology Related Hardware	\$344,942		\$706,955	\$500,000	
	735 Non-Bus Vehicles	\$20,997		\$39,746	\$110,000	
	739 Other Equipment	\$246,195		\$290,742	\$460,000	
	TOTAL PROPERTY	\$1,458,461		\$1,622,725	\$1,828,705	
	TOTAL	\$4,987,782		\$4,006,011	\$4,612,577	
	DEBT SERVICE	Purch Property Services(400)				
		443 Rental of Computers & Related Equipment	\$13,875			
		TOTAL PURCH PROPERTY SERVICES	\$13,875			
TOTAL DEBT SERVICE		\$13,875				
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		\$5,001,657	\$0	\$4,006,011	\$4,612,577	

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 Bonds				
	5130 Issuance of Refunding Bonds				
	5140 Payment to Refunded Bonds Escrow				
	5200 Transfers in From Other Funds				
	5210 Transfers out to Other Funds	(\$500,000)			
	5300 Sale of, or Compensation for Loss of, Fixed Assets	\$229,892		\$208,237	\$150,000
	5400 Loan Proceeds				
	5500 Capital Lease Proceeds				
	5900 Other Financing Sources & Uses				
	TOTAL OTHER FINANCING SOURCES (USES)	(\$270,109)		\$208,237	\$150,000
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		(\$270,109)	\$0	\$208,237	\$150,000

Summary

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$4,168,406		\$3,771,913	\$3,760,052
	2000 Total STATE	\$21,366		\$15,660	
	TOTAL REVENUES	\$4,189,772		\$3,787,573	\$3,760,052
EXPENDITURES BY OBJECT	100 Salaries	\$164,081		\$121,095	\$122,434
	200 Employee Benefits	\$84,875		\$76,721	\$63,438
	300 Purchased Professional and Technical Services	\$245,866		\$450,091	\$195,000
	400 Purchased property Services	\$2,886,422		\$1,456,234	\$2,200,000
	500 Other Purchased Services	\$1,883		\$1,596	\$3,000
	600 Supplies	\$160,070		\$277,549	\$200,000
	700 Property	\$1,458,461		\$1,622,725	\$1,828,705
	TOTAL EXPENDITURES	\$5,001,657		\$4,006,011	\$4,612,577
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$811,886)		(\$218,438)	(\$852,525)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(\$270,109)		\$208,237	\$150,000
NET CHANGE IN FUND BALANCE		(\$1,081,994)	\$0	(\$10,201)	(\$702,525)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$6,341,318	\$0	\$5,259,324	\$5,022,581
FUND BALANCE - ENDING		\$5,259,324	\$0	\$5,249,123	\$4,320,056

Balance Sheet

			Actual 2012
ASSETS	8111	Cash in Banks	\$1,105,832
	8130	Receivables	\$182,364
	8140	Inventories	\$80,988
	TOTAL ASSETS		\$1,369,185
LIABILITIES	9510	Accounts Payable	\$33,237
	9530	Accrued Liabilities	\$52,052
	9560	Deferred Revenue	\$40,284
	TOTAL LIABILITIES		\$125,573
FUND BALANCES	9860	Non-Spendable - Inventories & Prepaid Expenditures	\$80,988
	9872	Restricted – Food Service	\$1,162,623
	TOTAL FUND BALANCES		\$1,243,611
TOTAL LIABILITIES AND FUND BALANCES			\$1,369,185
TOTAL ASSETS			\$1,369,185

Revenue

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1610	Sales to Students	\$700,239		\$647,352	
	1620	Sales to Adults	\$31,652		\$23,604	
	1690	Other Local Revenue	\$16,298		\$12,067	
	TOTAL LOCAL		\$748,190		\$683,023	
STATE	3770	School Lunch Program (Liquor Tax)	\$494,198		\$287,352	
	3900	REVENUE - OTHER STATE AGENCIES	\$1,400			
	TOTAL STATE		\$495,598		\$287,352	
FEDERAL	4571	National School Lunch Program	\$254,577		\$289,882	
	4572	Natl School Lunch Prog - Free and Reduced	\$1,410,156		\$1,394,751	
	4574	Fed School Breakfast Reimb	\$386,740		\$354,781	
	4579	Other Child Nutrition Programs	\$98,967			
	4970	USDA COmmodities			\$183,812	
TOTAL FEDERAL		\$2,150,440		\$2,223,226		
TOTAL REVENUES, 49 SCHOOL FOOD SERVICES FUND			\$3,394,228	\$0	\$3,193,601	\$0

Expenditure

			Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
FOOD SERVICES	Salaries(100)					
		100 Salaries			\$1,164,506	
		152 Salaries - Sec & Clerical Pers	\$128,495			
		161 Salaries - Tchr Aides & Para-Prof	\$10,147			

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
FOOD SERVICES	172 Salaries - Bus Drivers	\$83			
	191 Salaries - Food Serv Pers	\$990,335			
	199 Salaries - All Other	\$43,963			
	TOTAL SALARIES	\$1,173,022		\$1,164,506	
	210 State Retirement	\$161,798		\$179,976	
	220 Social Security	\$88,753		\$87,826	
	230 Local Retirement	\$21,206		\$19,634	
	240 Group Insurance	\$159,368		\$181,999	
	270 Industrial Insurance	\$25,908			
	280 Unemployment Insurance	\$15			
	TOTAL BENEFITS	\$457,048		\$469,435	
	300 Purch/Prof Serv			\$2,836	
	320 Professional - Educational Services	\$8,141			
	TOTAL PURCH/PROF SERV	\$8,141		\$2,836	
	411 Water/Sewage	\$3,691			
	431 Non-Tech Repairs & Main.	\$2,091			
	440 Rentals	\$3,546			
	490 Other Purchased Property Services			\$21,874	
	TOTAL PURCH PROPERTY SERVICES	\$9,328		\$21,874	
	521 Property Insurance	\$200			
	530 Communication (Telephone & Other)	\$1,529			
	580 Travel/Per Diem	\$7,184			
	590 Inter-educ, Purch Serv			\$5,311	
	TOTAL OTHER PURCHASED SERVICES	\$8,914		\$5,311	
	610 General Supplies	\$163,839		\$336,284	
	625 Coal	\$5,094			
	626 Motor Fuel (Gasoline & Diesel)	\$34,488			
	630 Food	\$1,493,635		\$1,907,582	
	670 Software	\$426			
	689 Miscellaneous	\$4,579			
TOTAL SUPPLIES & MATERIALS	\$1,702,061		\$2,243,866		
733 Furniture and Fixtures	\$23,540				
734 Technology Related Hardware	\$10,691				
735 Non-Bus Vehicles	\$19,746				
739 Other Equipment	\$55,336		\$49,075		
TOTAL PROPERTY	\$109,314		\$49,075		
TOTAL FOOD SERVICES	\$3,467,828		\$3,956,903		
TOTAL EXPENDITURES, 49 SCHOOL FOOD SERVICES FUND	\$3,467,828		\$0	\$3,956,903	\$0

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 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 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$748,190		\$683,023	
	2000 Total STATE	\$495,598		\$287,352	
	3000 Total FEDERAL	\$2,150,440		\$2,223,226	
	TOTAL REVENUES	\$3,394,228		\$3,193,601	
EXPENDITURES BY OBJECT	100 Salaries	\$1,173,022		\$1,164,506	
	200 Employee Benefits	\$457,048		\$469,435	
	300 Purchased Professional and Technical Services	\$8,141		\$2,836	
	400 Purchased property Services	\$9,328		\$21,874	
	500 Other Purchased Services	\$8,914		\$5,311	
	600 Supplies	\$1,702,061		\$2,243,866	
	700 Property	\$109,314		\$49,075	
	TOTAL EXPENDITURES	\$3,467,828		\$3,956,903	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$73,600)		(\$763,302)	
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0		\$0	
NET CHANGE IN FUND BALANCE		(\$73,600)	\$0	(\$763,302)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$1,317,211	\$0	\$1,243,611	\$748,853
FUND BALANCE - ENDING		\$1,243,611	\$0	\$480,309	\$748,853

Balance Sheet

	Actual 2012
TOTAL LIABILITIES AND FUND BALANCES	
TOTAL ASSETS	\$0

Revenue

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
LOCAL	1610 Sales to Students				\$625,000
	1620 Sales to Adults				\$25,000
	1690 Other Local Revenue				\$15,000
	TOTAL LOCAL				\$665,000
STATE	3770 School Lunch Program (Liquor Tax)				\$500,000
	TOTAL STATE				\$500,000
FEDERAL	4571 National School Lunch Program				\$300,000
	4572 Natl School Lunch Prog - Free and Reduced				\$1,400,000
	4574 Fed School Breakfast Reimb				\$400,000
	4970 USDA COmmodities				\$100,000
	TOTAL FEDERAL				\$2,200,000
TOTAL REVENUES, 51 SCHOOL FOOD SERVICES FUND		\$0	\$0	\$0	\$3,365,000

Expenditure

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
FOOD SERVICES	Salaries(100)				
	100 Salaries				\$1,180,624
	TOTAL SALARIES				\$1,180,624
	210 State Retirement				\$194,898
	220 Social Security				\$90,318
	230 Local Retirement				\$16,968
	240 Group Insurance				\$244,051
	TOTAL BENEFITS				\$546,235
	300 Purch/Prof Serv				\$5,000
	TOTAL PURCH/PROF SERV				\$5,000
	490 Other Purchased Property Services				\$15,000
	TOTAL PURCH PROPERTY SERVICES				\$15,000
	590 Inter-educ, Purch Serv				\$10,000
	TOTAL OTHER PURCHASED SERVICES				\$10,000
	610 General Supplies				\$235,000
	630 Food				\$1,700,000
	TOTAL SUPPLIES & MATERIALS				\$1,935,000

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
FOOD SERVICES	739 Other Equipment				\$35,000
	TOTAL PROPERTY				\$35,000
	TOTAL FOOD SERVICES				\$3,726,859
TOTAL EXPENDITURES, 51 SCHOOL FOOD SERVICES FUND		\$0	\$0	\$0	\$3,726,859

Other Financing

		Actual 2012	Original Budget 2013	Final Budget 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 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 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL				\$665,000
	2000 Total STATE				\$500,000
	3000 Total FEDERAL				\$2,200,000
	TOTAL REVENUES				
EXPENDITURES BY OBJECT	100 Salaries				\$1,180,624
	200 Employee Benefits				\$546,235
	300 Purchased Professional and Technical Services				\$5,000
	400 Purchased property Services				\$15,000
	500 Other Purchased Services				\$10,000
	600 Supplies				\$1,935,000

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
EXPENDITURES BY OBJECT	700 Property				\$35,000
	TOTAL EXPENDITURES				\$3,726,859
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					(\$361,859)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS					\$0
NET CHANGE IN FUND BALANCE		\$0	\$0	\$0	(\$361,859)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$0	\$0	\$0	\$0
FUND BALANCE - ENDING		\$0	\$0	\$0	(\$361,859)

SUMMARY - ALL FUNDS

		Actual 2012	Original Budget 2013	Final Budget 2013	Original Budget 2014
REVENUES BY SOURCE	1000 Total LOCAL	\$28,400,689		\$28,238,535	\$27,557,669
	2000 Total STATE	\$34,103,292		\$34,987,663	\$37,407,727
	3000 Total FEDERAL	\$7,338,660		\$7,401,114	\$6,633,221
	TOTAL REVENUES	\$69,842,640		\$70,627,312	\$71,598,617
EXPENDITURES BY OBJECT	100 Salaries	\$33,698,684		\$33,443,039	\$33,884,949
	200 Employee Benefits	\$15,224,705		\$15,601,449	\$16,037,243
	300 Purchased Professional and Technical Services	\$1,596,307		\$1,881,075	\$1,555,000
	400 Purchased property Services	\$3,264,298		\$1,903,445	\$2,659,000
	500 Other Purchased Services	\$920,063		\$932,899	\$1,003,500
	600 Supplies	\$6,001,554		\$6,898,195	\$6,647,500
	700 Property	\$2,053,108		\$2,076,887	\$2,320,705
	800 Other Objects	\$10,260,889		\$10,408,805	\$9,218,318
	TOTAL EXPENDITURES	\$73,019,608		\$73,145,794	\$73,326,215
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$3,176,968)		(\$2,518,482)	(\$1,727,598)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$229,892		\$1,247,996	\$150,000
NET CHANGE IN FUND BALANCE		(\$2,947,076)	\$0	(\$1,270,486)	(\$1,577,598)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$29,406,754	\$0	\$26,459,678	\$23,949,446
FUND BALANCE - ENDING		\$26,459,678	\$0	\$25,189,192	\$22,371,848