



Fiscal Year 2015 Final Budget and Fiscal Year 2016 Original Budget

*Presented and Approved on **June 9th, 2015** in a Public Hearing before
the Piute County School District Board of Education*

*Auditor verified actual budgets for Fiscal Years 2013 and 2014 are
included for reference.*

Board of Education

Erin Jensen: Board President
Marty Morgan: Board Vice-President
Rickey Dalton: Board Member
Joyce Sudweeks: Board Member
Teresa Morgan: Board member
Superintendent: Shane Erickson
Business Administrator: Koby Willis

Table of Contents

10 - General Fund	3
21 - Student Activities Fund.....	9
23 - Non K-12 Fund	10
31 - Debt Services Fund	12
32 - Capital Projects Fund.....	13
51 - Food Services Fund	15
71 - Trust (Scholarship) Fund	17
Summary and Evaluation of All Funds	18



10 - General Fund



Annual Financial Report

Balance Sheet

				Actual 2013	Actual 2014	Final FY15	Original FY16
ASSETS	8110	Cash	8110	\$1,806,049			
	8111	Cash in Banks	8111		\$1,864,380	\$1,296,114	\$1,275,688
	8120	Investments	8120	\$513,323	\$521,408	\$517,466	\$520,054
	8132	Local Property Taxes	8132	\$321,483	\$359,444	\$365,836	\$372,841
	8133	State	8133	\$863			
	8134	Federal	8134	\$119,560	\$81,269	\$82,488	\$83,726
TOTAL ASSETS				\$2,761,279	\$2,826,502	\$2,261,905	\$2,252,309
LIABILITIES	9530	Accrued Liabilities	9530	\$176,799	\$181,577	\$184,301	\$187,065
	9540	Accrued Salaries and Withholdings	9540	\$183,852	\$204,211	\$207,274	\$210,383
	9562	Property Taxes	9562	\$321,483	\$325,514	\$330,397	\$335,353
	TOTAL LIABILITIES				\$682,134	\$711,302	\$721,971
FUND BALANCES	9880	Committed – Undistributed Reserve	9880	\$175,000			
	9882	Committed – Employee Obligations	9882	\$335,500			
	9889	Committed – Other	9889	\$88,139			
	9899	Unassigned Fund Balance	9899	\$1,480,505	\$2,115,200	\$1,539,934	\$1,519,508
	TOTAL FUND BALANCES				\$2,079,144	\$2,115,200	\$1,539,934
TOTAL LIABILITIES AND FUND BALANCES				\$2,761,279	\$2,826,502	\$2,261,905	\$2,252,309
TOTAL ASSETS				\$2,761,279	\$2,826,502	\$2,261,905	\$2,252,309

Revenue

				Actual 2013	Actual 2014	Final FY15	Original FY16	
LOCAL	1110	Basic Rate (General Fund)	1110	\$338,970		\$0	\$0	
	1111	Tax Sales and Redemp - Basic	1111		\$177,875	\$179,997	\$132,427	
	1112	Voted Local Levy	1112	\$37,240	\$35,575	\$37,927	\$29,879	
	1113	Tax Sales and Redemp - Voted Local	1113	\$37,240	\$213,218	\$0	\$0	
	1114	Board Local Levy	1114	\$50,268		\$224,520	\$176,921	
	1310	Tuition From Parents	1310			\$0	\$6,250	
	1500	EARNINGS ON INVESTMENTS	1500	\$11,472	\$9,210	\$8,500	\$8,500	
	1510	Interest on Investments	1510			\$0	\$0	
	1900	OTHER REVENUE - LOCAL SOURCES	1900	\$15,466	\$90,508	\$85,223	\$104,825	
	1990	Miscellaneous	1990	\$46,328		\$0	\$0	
	2000	REVENUE FROM INTERMEDIATE SOURCES	2000	(\$1,272)		\$0	\$0	
	TOTAL LOCAL				\$535,712	\$526,385	\$536,167	\$458,802
		3010	Regular School Programs K-12	3010	\$680,767	\$654,547	\$686,284	\$719,418
3015		Necessarily Existent Small Schools	3015	\$750,682	\$883,001	\$928,410	\$978,682	
3020		Professional Staff	3020	\$156,765	\$147,081	\$157,715	\$163,796	
3025		Administrative Costs	3025	\$269,990	\$275,406	\$282,340	\$293,740	
3105		Special Ed - Add-On	3105	\$95,677	\$103,026	\$130,875	\$137,576	
3110		Special Ed - Self-Contained	3110	\$14,210	\$14,817	\$11,888	\$18,552	
3115		Special Ed - Pre-School	3115			\$0	\$31,817	
3120		Extend Yr Prog - Severely Disabled	3120	\$2,885	\$2,383	\$2,974	\$3,132	
3125		Special Ed - State Programs	3125	\$32,692	\$33,376	\$30,358	\$4,706	
3155		Applied Tech - Add-On	3155	\$244,945	\$164,072	\$207,230	\$208,016	
3209		Adult High School	3209			\$0	\$25,013	
3211		Gifted and Talented	3211	\$1,290	\$1,278	\$1,308	\$1,344	
3212		Advanced Placement	3212		\$344	\$0	\$0	
3213		Concurrent Enrollment	3213	\$6,935	\$10,411	\$10,509	\$10,509	
3230	Class Size Reduction -- K-8	3230	\$50,549	\$50,832	\$52,783	\$53,886		

STATE	3336	Enhance for Students at Risk	3336	\$124,175	\$103,667	\$130,169	\$125,398
	3405	Soc Sec & Retirement	3405			\$0	\$0
	3410	Flexible Allocation	3410	\$25,936	\$25,379	\$25,837	\$25,456
	3415	Pupil Transportation	3415	\$184,437	\$175,533	\$176,323	\$202,275
	3468	School Nurses	3468		\$3,630	\$3,710	\$3,700
	3471	Guarantee on Trans Levy	3471	\$31,054	\$45,769	\$38,971	\$36,050
	3520	School Land Trust Prog	3520	\$82,785	\$100,821	\$103,451	\$103,451
	3555	Voted Local Guarantee	3555	\$48,373	\$47,346	\$42,707	\$58,158
	3560	Board Local Guarantee	3560	\$55,274	\$54,818	\$54,369	\$76,927
	3641	Early Interventions	3641	\$19,609	\$32,119	\$32,596	\$34,069
	3646	Online Assessment	3646	\$28,999		\$0	\$0
	3700	MISCELLANEOUS STATE REVENUES (THROUGH THE STATE, NON-MSP)	3700			\$0	\$0
	3701	Grants from Private Sources	3701		\$1,500	\$0	\$0
	3710	Driver Ed - Behind-The-Wheel	3710	\$1,800	\$3,560	\$22,703	\$2,000
	3716	Federal Mineral Lease Act	3716	\$5,734		\$0	\$0
	3718	Staff Development - Non MSP	3718		\$500	\$0	\$0
	3799	Eval & Assess - UPASS Administration	3799	\$11,439	\$11,404	\$11,379	\$11,367
	3800	SUPPLEMENTALS / OTHER BILLS	3800			\$0	\$0
	3805	Reading Achievement Program	3805	\$47,381	\$39,555	\$47,753	\$47,539
	3810	Library Books and Supplies	3810	\$643	\$642	\$637	\$1,841
	3851	Classroom Supplies and Materials	3851	\$4,500		\$0	\$0
	3861	Math/Science B Teacher Enhancement	3861	\$5,277		\$0	\$0
	3868	Teachers Materials & Supplies	3868		\$4,745	\$4,419	\$5,625
	3876	Educator Salary Adjustments	3876	\$131,492	\$141,065	\$135,322	\$135,322
	3878	Extended Year for Special Ed	3878	\$3,878		\$2,209	\$0
	3882	BTS Arts	3882		\$54,384	\$44,800	\$41,570
	3885	Teacher Morale	3885		\$5,346	\$0	\$0
	TOTAL STATE		\$3,120,173	\$3,192,357	\$3,380,029	\$3,560,935	
FEDERAL	4300	RESTRICTED REVENUE DIRECT FROM FED GOV	4300			\$67,914	\$49,662
	4520	Federal Programs for the Disabled	4520			\$0	\$0
	4522	IDEA - B -- Pre-School Disabled (Sec 619)	4522			\$0	\$23,980
	4524	IDEA - B -- Disabled (PL 101-476)	4524	\$84,977	\$75,535	\$80,159	\$78,527
	4538	Formula Allocation	4538		\$2,276	\$0	\$0
	4546	Leadership & Development	4546		\$3,167	\$0	\$0
	4650	UPSTART	4650			\$0	\$0
	4800	FEDERAL NO CHILD LEFT BEHIND--(NCLB)	4800			\$0	\$0
	4801	Federal NCLB Title I A - LEA Grants	4801	\$122,234	\$95,137	\$93,817	\$92,844
	4810	Federal Forest Revenue (in lieu of tax)	4810	\$147,957	\$141,204	\$144,000	\$144,000
	4830	Federal NCLB Title I C - Migrant Children	4830	\$21,000	\$17,798	\$50,000	\$25,000
	4860	Federal NCLB Title II A - Teacher Quality	4860	\$17,296	\$15,827	\$15,821	\$15,000
	TOTAL FEDERAL		\$393,464	\$350,944	\$451,711	\$429,013	
TOTAL REVENUES, 10 GENERAL FUND				\$4,049,348	\$4,069,687	\$4,367,907	\$4,448,750

Expenditure

			Actual 2013	Actual 2014	Final FY15	Original FY16
Salaries(100)	112 Salaries - Superintendent	112	\$1,000		0	0
	115 Salaries - Supervisors and Directors	115	\$2,200	\$1,500	\$1,500	\$1,500
	131 Salaries - Teachers	131	\$1,172,042	\$1,267,551	\$1,326,261	\$1,419,699
	132 Salaries - Substitute Teachers	132	\$18,710	\$22,214	\$28,090	\$27,684
	152 Salaries - Sec & Clerical Pers	152	\$17,171	\$8,673	\$0	\$0
	161 Salaries - Tchr Aides & Para-Prof	161	\$138,794	\$154,728	\$156,216	\$158,118
	199 Salaries - All Other	199	\$1,709		\$0	\$0
	TOTAL SALARIES		\$1,351,627	\$1,454,666	\$1,512,066	\$1,607,001

INSTRUCTION	210 State Retirement	210	\$188,324	\$274,688	\$319,717	\$344,556
	220 Social Security	220	\$181,762	\$110,781	\$116,207	\$125,662
	240 Group Insurance	240	\$363,159	\$345,928	\$395,022	\$410,501
	280 Unemployment Insurance	280	\$2,034		\$0	\$3,000
	290 Other Employee Benefits	290	\$14,901	\$6,457	\$136,732	\$131,770
	TOTAL BENEFITS		\$750,180	\$737,854	\$967,678	\$1,015,489
	310 Official/Admin Services	310		\$3,292	\$0	\$0
	320 Professional - Educational Services	320	\$6,676	\$6,733	\$29,555	\$26,102
	330 Prof Emp Training and Dev	330	\$11,425	\$6,351	\$3,407	\$8,000
	340 Other Prof Services	340	\$37,451	\$41,941	\$39,108	\$36,000
	TOTAL PURCH/PROF SERV		\$55,552	\$58,317	\$72,070	\$70,102
	510 Student Transportation Services	510	\$1,000		\$2,351	\$6,000
	580 Travel/Per Diem	580	\$17,092	\$20,771	\$15,882	\$18,884
	TOTAL OTHER PURCHASED SERVICES		\$18,092	\$20,771	\$18,233	\$24,884
	610 General Supplies	610	\$75,408	\$78,750	\$89,276	\$92,294
	641 Textbooks	641	\$21,327	\$21,340	\$45,402	\$14,100
	TOTAL SUPPLIES & MATERIALS		\$96,735	\$100,090	\$134,678	\$106,394
	730 Equipment	730		\$62,457	\$131,137	\$49,500
	739 Other Equipment	739			\$0	\$0
	740 Infrastructure	740	\$87,716		\$0	\$0
	TOTAL PROPERTY		\$87,716	\$62,457	\$131,137	\$49,500
	890 Misc Expenditures	890	\$5,294		\$0	\$0
	TOTAL DEBT & MISCELLANEOUS		\$5,294	\$0	\$0	\$0
TOTAL INSTRUCTION		\$2,365,195	\$2,434,156	\$2,835,862	\$2,873,370	
LIBRARY & MEDIA	Salaries(100)					
	142 Salaries - Guidance Personnel	142			\$0	\$0
	162 Salaries - Media Pers - Non-Licensed	162	\$10,515	\$7,534	\$14,707	\$16,200
	TOTAL SALARIES		\$10,515	\$7,534	\$14,707	\$16,200
	210 State Retirement	210	\$29	\$1,276	\$3,704	\$3,837
	220 Social Security	220	\$2,906	\$576	\$1,125	\$1,239
	240 Group Insurance	240	\$1,155		\$0	\$0
	TOTAL BENEFITS		\$4,090	\$1,853	\$4,829	\$5,077
	610 General Supplies	610	\$602	\$591	\$410	\$0
	644 Library Books	644	\$41		\$0	\$0
	650 Technology Supplies	650			\$0	\$0
	TOTAL SUPPLIES & MATERIALS		\$643	\$591	\$410	\$0
710 Land & Site Improvements	710			\$0	\$0	
TOTAL PROPERTY		\$0	\$0	\$0	\$0	
TOTAL SUPPORT SERVICES - STAFF ASSISTANCE		\$15,248	\$9,977	\$19,946	\$21,277	
SERVICES	Salaries(100)					
	111 Compensation - School Board	111	\$61,799	\$7,740	\$18,882	\$17,160
	112 Salaries - Superintendent	112	\$62,647	\$57,135	\$45,571	\$51,000
	115 Salaries - Supervisors and Directors	115		\$57,258	\$46,675	\$49,000
	152 Salaries - Sec & Clerical Pers	152	\$13,996	\$21,631	\$29,170	\$27,410
	TOTAL SALARIES		\$138,442	\$143,764	\$140,298	\$144,570
	210 State Retirement	210	\$17,784	\$22,540	\$26,644	\$28,700
	220 Social Security	220	\$19,955	\$11,560	\$10,563	\$11,230
	240 Group Insurance	240	\$65,151	\$91,867	\$109,906	\$115,474
	280 Unemployment Insurance	280	\$2,052		\$0	\$0
	290 Other Employee Benefits	290		\$8,323	\$19	\$0
	TOTAL BENEFITS		\$104,942	\$134,291	\$147,132	\$155,404
	330 Prof Emp Training and Dev	330	\$3,407		\$0	\$0
340 Other Prof Services	340	\$1,535		\$35,060	\$31,200	
TOTAL PURCH/PROF SERV		\$4,942	\$0	\$35,060	\$31,200	

DISTRICT	519 Other Student Transportation Services	519		\$2,859	\$0	\$0
	530 Communication (Telephone & Other)	530	\$12,734	\$16,953	\$4,400	\$5,200
	580 Travel/Per Diem	580	\$27,544	\$55,034	\$7,090	\$20,000
	585 Conference Registration	585	\$11,099		\$5,999	\$7,000
	594 Admission Charges	594		\$198	\$0	\$0
	TOTAL OTHER PURCHASED SERVICES		\$51,376	\$75,043	\$17,489	\$32,200
	610 General Supplies	610	\$19,214	\$14,462	\$32,618	\$21,000
	TOTAL SUPPLIES & MATERIALS		\$19,214	\$14,462	\$32,618	\$21,000
	730 Equipment	730		\$33,896	\$17,745	\$15,000
	735 Non-Bus Vehicles	735	\$40		\$0	\$0
	739 Other Equipment	739			\$0	\$0
	740 Infrastructure	740	\$20,889		\$0	\$0
	TOTAL PROPERTY		\$20,929	\$33,896	\$17,745	\$15,000
	810 Dues and Fees	810	\$15,119		\$0	\$0
	890 Misc Expenditures	890	\$420		\$9,417	\$11,300
TOTAL DEBT & MISCELLANEOUS		\$15,539	\$0	\$9,417	\$11,300	
TOTAL SUPT SERVICES - GENERAL DIST ADMIN		\$355,385	\$401,456	\$399,759	\$410,674	
SCHOOL ADMINISTRATION	Salaries(100)					
	115 Salaries - Supervisors and Directors	115	\$984		\$0	\$0
	121 Salaries - Principals and Assistants	121	\$68,428	\$73,258	\$73,968	\$75,131
	131 Salaries - Teachers	131		\$1,148	\$0	\$0
	152 Salaries - Sec & Clerical Pers	152	\$59,348	\$61,539	\$57,753	\$65,882
	TOTAL SALARIES		\$128,760	\$135,945	\$131,721	\$141,013
	210 State Retirement	210	\$11,859	\$27,426	\$28,136	\$30,674
	220 Social Security	220	\$20,708	\$10,396	\$9,772	\$10,268
	240 Group Insurance	240	\$40,028	\$34,910	\$44,270	\$46,129
	290 Other Employee Benefits	290		\$1,179	\$1,684	\$1,224
	TOTAL BENEFITS		\$72,595	\$73,911	\$83,862	\$88,295
	610 General Supplies	610	\$176		\$0	\$0
	TOTAL SUPPLIES & MATERIALS		\$176	\$0	\$0	\$0
	TOTAL SUPPORT SERVICES - SCHOOL ADMIN		\$201,530	\$209,856	\$215,583	\$229,308
	BUSINESS SERVICES	Salaries(100)				
114 Salaries - School Bus. Administrator		114	\$64,123	\$67,912	\$77,316	\$66,000
151 Salaries - Accounting Personnel		151			\$0	\$0
TOTAL SALARIES			\$64,123	\$67,912	\$77,316	\$66,000
210 State Retirement		210	\$4,929	\$14,838	\$13,826	\$13,233
220 Social Security		220	\$8,147	\$5,214	\$5,801	\$4,934
240 Group Insurance		240	\$12,098	\$19,494	\$13,468	\$13,320
TOTAL BENEFITS			\$25,174	\$39,547	\$33,095	\$31,487
340 Other Prof Services		340	\$743	\$743	\$743	\$743
350 Technical Services		350			\$0	\$0
TOTAL PURCH/PROF SERV			\$743	\$743	\$743	\$743
580 Travel/Per Diem		580	\$3,526	\$3,932	\$803	\$2,000
TOTAL OTHER PURCHASED SERVICES			\$3,526	\$3,932	\$803	\$2,000
810 Dues and Fees		810			\$50	\$50
TOTAL DEBT & MISCELLANEOUS			\$0	\$0	\$50	\$50
TOTAL SUPPORT SERVICES - CENTRAL SERVICES		\$93,566	\$112,133	\$112,007	\$100,280	
SALARIES	Salaries(100)					
	181 Salaries - Operation & Maint Superv	181			\$0	\$0
	182 Salaries - Custodial & Maintenance	182	\$154,183	\$146,636	\$153,005	\$129,893
	184 Salaries - Admin Technology Support	184		\$2,231	\$0	\$0
	TOTAL SALARIES		\$154,183	\$148,867	\$153,005	\$129,893
	210 State Retirement	210	\$12,361	\$21,241	\$22,321	\$25,674
220 Social Security	220	\$25,213	\$11,388	\$11,538	\$9,937	

CUSTODIAL SERVICES	240 Group Insurance	240	\$46,756	\$35,498	\$37,272	\$58,788	
	290 Other Employee Benefits	290		\$32,000	\$16,476	\$18,000	
	TOTAL BENEFITS		\$84,330	\$100,127	\$87,607	\$112,399	
	310 Official/Admin Services	310			\$0	\$0	
	340 Other Prof Services	340	\$27,925	\$46,103	\$54,500	\$37,500	
	TOTAL PURCH/PROF SERV		\$27,925	\$46,103	\$54,500	\$37,500	
	420 Cleaning Services	420	\$3,711		\$0	\$0	
	TOTAL PURCH PROPERTY SERVICES		\$3,711	\$0	\$0	\$0	
	521 Property Insurance	521	\$15,983	\$26,219	\$19,860	\$18,500	
	530 Communication (Telephone & Other)	530	\$5,245	\$3,454	\$2,450	\$3,000	
	580 Travel/Per Diem	580		\$3,004	\$0	\$0	
	TOTAL OTHER PURCHASED SERVICES		\$21,228	\$32,676	\$22,310	\$21,500	
	610 General Supplies	610	\$2,874	\$61,687	\$67,621	\$61,200	
	620 Energy Supplies	620			\$0	\$0	
	621 Natural Gas	621	\$41,019	\$34,286	\$41,150	\$43,350	
	622 Electricity	622	\$65,291	\$74,578	\$109,250	\$70,300	
	626 Motor Fuel (Gasoline & Diesel)	626	\$3,158	\$3,124	\$0	\$0	
	629 Other	629		\$793	\$3,930	\$3,938	
	TOTAL SUPPLIES & MATERIALS		\$112,341	\$174,468	\$221,951	\$178,788	
	730 Equipment	730		\$5,365	\$4,564	\$6,500	
	739 Other Equipment	739			\$0	\$0	
	740 Infrastructure	740	\$2,135		\$0	\$0	
	TOTAL PROPERTY		\$2,135	\$5,365	\$4,564	\$6,500	
	TOTAL OPERATION & MAINTENANCE OF PLANT		\$405,854	\$507,606	\$543,937	\$486,580	
	STUDENT TRANSPORTATION	Salaries(100)					
		115 Salaries - Supervisors and Directors	115	\$570		\$13,671	\$14,000
152 Salaries - Sec & Clerical Pers		152	\$5,355	\$7,277	\$9,648	\$10,500	
170 Student Transportation Salaries		170	\$2,300		\$0	\$0	
171 Salaries - Student Trans Supervisor		171	\$11,849	\$12,684	\$3,000	\$4,250	
172 Salaries - Bus Drivers		172	\$79,012	\$70,551	\$84,500	\$87,315	
173 Mechanics/Other Garage Employees		173	\$18,935	\$21,391	\$19,257	\$20,000	
174 Salaries - Other		174	\$10,431	\$18,804	\$0	\$0	
TOTAL SALARIES			\$128,452	\$130,707	\$130,076	\$136,065	
210 State Retirement		210	\$7,244	\$17,021	\$18,500	\$19,237	
220 Social Security		220	\$20,394	\$9,767	\$9,951	\$10,409	
240 Group Insurance		240	\$33,978	\$34,073	\$36,618	\$36,051	
TOTAL BENEFITS			\$61,615	\$60,861	\$65,069	\$65,697	
515 Payments in lieu of Transportation		515	\$353		\$933	\$1,000	
521 Property Insurance		521		\$1,850	\$0	\$1,850	
580 Travel/Per Diem		580	\$996	\$1,047	\$977	\$1,000	
TOTAL OTHER PURCHASED SERVICES			\$1,348	\$2,897	\$1,910	\$3,850	
610 General Supplies		610	\$3,418	\$1,059	\$1,137	\$1,500	
626 Motor Fuel (Gasoline & Diesel)		626	\$47,643	\$71,050	\$56,000	\$60,000	
681 Lubricants		681		\$415	\$21	\$500	
682 Tires and Tubes		682	\$5,735	\$1,130	\$10,493	\$10,000	
683 Repair Parts for Buses & Other Vehicles		683	\$9,801	\$8,487	\$11,563	\$10,000	
689 Miscellaneous		689	\$180	\$135	\$500	\$75	
TOTAL SUPPLIES & MATERIALS			\$66,778	\$82,277	\$79,714	\$82,075	
730 Equipment		730	\$143,753		\$0	\$0	
732 School Buses		732			\$41,757	\$22,000	
739 Other Equipment	739		\$41,136	\$0	\$0		
TOTAL PROPERTY		\$143,753	\$41,136	\$41,757	\$22,000		
890 Misc Expenditures	890	\$10,788	\$5,194	\$708	\$1,000		
891 Training	891	\$2,192	\$376	\$237	\$2,000		

		TOTAL DEBT & MISCELLANEOUS		\$12,981	\$5,569	\$945	\$3,000
		TOTAL STUDENT TRANSPORTATION		\$414,927	\$323,447	\$319,471	\$312,687
OTHER		Debt & Miscellaneous(800)					
		890 Misc Expenditures	890				
		TOTAL DEBT & MISCELLANEOUS					
		TOTAL OTHER ENTERPRISE SERVICES					
TOTAL EXPENDITURES, 10 GENERAL FUND				\$3,851,705	\$3,998,631	\$4,446,564	\$4,434,176

Other Financing

			Actual 2013	Actual 2014	Final FY15	Original FY16
OTHER FINANCING	5000 Other Sources & Changes	5000				
	5100 Sale of Bonds	5100				
	5110 Face Amount of Bonds Sold	5110				
	5120 Premium or Discount on the Issuance of Bonds	5120				
	5130 Issuance of Refunding Bonds	5130				
	5140 Payment to Refunded Bonds Escrow	5140				
	5200 Transfers in From Other Funds	5200	\$168,257		\$38,391	
	5210 Transfers out to Other Funds	5210	(\$237,153)	(\$35,000)	(\$535,000)	(\$35,000)
	5300 Sale of, or Compensation for Loss of, Fixed Assets	5300				
	5400 Loan Proceeds	5400				
	5500 Capital Lease Proceeds	5500	\$100,000			
5900 Other Financing Sources & Uses	5900					
	TOTAL OTHER FINANCING SOURCES (USES)		\$31,104	(\$35,000)	(\$496,609)	(\$35,000)
OTHER ITEMS	6100 Capital Contributions	6100				
	6200 Amortization of Premium on Issuance of Bonds	6200				
	6300 Special Items	6300				
	6400 Extraordinary Items	6400				
		TOTAL OTHER ITEMS		\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			\$31,104	(\$35,000)	(\$496,609)	(\$35,000)

Summary

			Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUE	1000 Total LOCAL		\$535,712	\$526,385	\$536,167	\$458,802
	2000 Total STATE		\$3,120,173	\$3,192,357	\$3,380,029	\$3,560,935
	3000 Total FEDERAL		\$393,464	\$350,944	\$451,711	\$429,013
		TOTAL REVENUES		\$4,049,348	\$4,069,687	\$4,367,907
EXPENDITURES	100 Salaries		\$1,976,101	\$2,089,393	\$2,159,189	\$2,240,742
	200 Employee Benefits		\$1,102,925	\$1,148,444	\$1,389,271	\$1,473,848
	300 Purchased Professional and Technical Services		\$89,163	\$105,163	\$162,373	\$139,545
	400 Purchased property Services		\$3,711	\$0	\$0	\$0
	500 Other Purchased Services		\$95,570	\$135,319	\$60,745	\$84,434
	600 Supplies		\$295,887	\$371,888	\$469,371	\$388,257
	700 Property		\$254,534	\$142,853	\$195,203	\$93,000
	800 Other Objects		\$33,814	\$5,569	\$10,412	\$14,350
		TOTAL EXPENDITURES		\$3,851,705	\$3,998,631	\$4,446,564
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			\$197,643	\$71,056	(\$78,657)	\$14,574
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			\$31,104	(\$35,000)	(\$496,609)	(\$35,000)
NET CHANGE IN FUND BALANCE			\$228,747	\$36,056	(\$575,266)	(\$20,426)
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)			\$1,850,397	\$2,079,144	\$2,115,200	\$1,539,934
FUND BALANCE - ENDING			\$2,079,144	\$2,115,200	\$1,539,934	\$1,519,508

21 - Student Activity Fund



Balance Sheet

		Actual 2013	Actual 2014	Final FY15	Original FY16
ASSETS	8110 Cash	\$90,141			
	8113 Cash Change Funds		\$89,965	\$89,965	\$89,965
	TOTAL ASSETS	\$90,141	\$89,965	\$89,965	\$89,965
	9899 Unassigned Fund Balance	\$90,141	\$89,965	\$89,965	\$89,965
	TOTAL FUND BALANCES	\$90,141	\$89,965	\$89,965	\$89,965
TOTAL LIABILITIES AND FUND BALANCES		\$90,141	\$89,965	\$89,965	\$89,965
TOTAL ASSETS		\$90,141	\$89,965	\$89,965	\$89,965

Revenue

		Actual 2013	Actual 2014	Final FY15	Original FY16
LOCAL	1740 Fees				
	1900 OTHER REVENUE - LOCAL SOURCES		\$196,181	\$230,000	\$230,000
	1990 Miscellaneous	\$213,807			
	TOTAL LOCAL	\$213,807	\$196,181	\$230,000	\$230,000
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND		\$213,807	\$196,181	\$230,000	\$230,000

Expenditure

		Actual 2013	Actual 2014	Final FY15	Original FY16
INSTRUCTION	Debt & Miscellaneous(800)				
	610 General Supplies				
	TOTAL SUPPLIES & MATERIALS	\$0	\$0	\$0	\$0
	890 Misc Expenditures	\$200,650			
	TOTAL DEBT & MISCELLANEOUS	\$200,650	\$0	\$0	\$0
TOTAL INSTRUCTION		\$200,650	\$0	\$0	\$0
	Debt & Miscellaneous(800)				
	890 Misc Expenditures		\$196,358	\$230,000	\$230,000
	TOTAL DEBT & MISCELLANEOUS	\$0	\$196,358	\$230,000	\$230,000
	TOTAL	\$0	\$196,358	\$230,000	\$230,000
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		\$200,650	\$196,358	\$230,000	\$230,000

Summary

		Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUES BY SOURCE	1000 Total LOCAL	\$213,807	\$196,181	\$230,000	\$230,000
	TOTAL REVENUES	\$213,807	\$196,181	\$230,000	\$230,000
EXPENDITURES BY OBJECT	600 Supplies	\$0	\$0	\$0	\$0
	800 Other Objects	\$200,650	\$196,358	\$230,000	\$230,000
	TOTAL EXPENDITURES	\$200,650	\$196,358	\$230,000	\$230,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$13,157	(\$177)	\$0	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$13,157	(\$177)	\$0	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$76,985	\$90,142	\$89,965	\$89,965
FUND BALANCE - ENDING		\$90,142	\$89,965	\$89,965	\$89,965

23 - Non K-12 Programs

Balance Sheet



			Actual 2013	Actual 2014	Final FY15	Original FY16
ASSETS	8110	Cash	\$81,859			
	8111	Cash in Banks		\$100,375	\$0	\$0
	8134	Federal	\$12,549		\$0	\$0
	TOTAL ASSETS		\$94,408	\$100,375	\$0	\$0
LIABILITIES	TOTAL LIABILITIES		\$0	\$25,000	\$0	\$0
	9899	Unassigned Fund Balance	\$94,408	\$75,375	\$0	\$0
FUND BALANCES	TOTAL FUND BALANCES		\$94,408	\$75,375	\$0	\$0
	TOTAL LIABILITIES AND FUND BALANCES		\$94,408	\$100,375	\$0	\$0
TOTAL ASSETS			\$94,408	\$100,375	\$0	\$0

Revenue

			Actual 2013	Actual 2014	Final FY15	Original FY16
LOCAL	1310	Tuition From Pupils or Parents	1310	\$6,945	\$2,650	\$0
	1500	EARNINGS ON INVESTMENTS	1500	\$517	\$152	\$0
	1510	Interest on Investments	1510		\$1,505	\$500
	1900	OTHER REVENUE - LOCAL SOURCES	1900		\$35,000	\$35,000
	1990	Miscellaneous	1990	\$35,000		\$0
	TOTAL LOCAL			\$42,462	\$36,657	\$38,150
STATE	3115	Special Ed - Pre-School	3115	\$8,028	\$4,433	\$17,475
	3209	Adult High School	3209	\$16,779	\$20,688	\$21,549
	TOTAL STATE			\$24,807	\$25,121	\$39,024
FEDERAL	4522	IDEA - B -- Pre-School Disabled (Sec 619)	4522	\$46,602	\$24,793	\$25,060
	4650	UPSTART	4650		\$25,000	\$0
	TOTAL FEDERAL			\$46,602	\$24,793	\$50,060
TOTAL REVENUES, 23 NON K-12 PROGRAMS				\$113,871	\$86,571	\$127,234

Expenditure

			Actual 2013	Actual 2014	Final FY15	Original FY16	
INSTRUCTION	Salaries(100)						
	131	Salaries - Teachers	131	\$39,406	\$40,294	\$71,008	
	152	Salaries - Sec & Clerical Pers	152			\$1,560	
	161	Salaries - Tchr Aides & Para-Prof	161	\$36,022	\$35,939	\$40,865	
	TOTAL SALARIES			\$75,428	\$76,233	\$113,433	\$0
	210	State Retirement	210	\$13,070	\$13,700	\$19,121	
	220	Social Security	220	\$5,769	\$5,755	\$8,426	
	240	Group Insurance	240	\$7,769	\$6,450	\$5,527	
	290	Other Employee Benefits	290		\$8	\$0	
	TOTAL BENEFITS			\$26,608	\$25,914	\$33,074	\$0
	310	Official/Admin Services	310			\$353	
	TOTAL PURCH/PROF SERV			\$0	\$0	\$353	\$0
	580	Travel/Per Diem	580	\$208	\$96	\$1,289	
	TOTAL OTHER PURCHASED SERVICES			\$208	\$96	\$1,289	\$0
	610	General Supplies	610	\$1,918	\$3,361	\$14,950	
TOTAL SUPPLIES & MATERIALS			\$1,918	\$3,361	\$14,950	\$0	
739	Other Equipment	739			\$1,118		

	740 Infrastructure	740	\$220		\$0	\$0
	TOTAL PROPERTY		\$220	\$0	\$1,118	\$0
	890 Misc Expenditures	890		\$0	\$0	\$0
	TOTAL DEBT & MISCELLANEOUS		\$0	\$0	\$0	\$0
	TOTAL INSTRUCTION		\$104,382	\$105,604	\$164,217	\$0
COMMUNITY SERVICES	Salaries(100)					
	161 Salaries - Tchr Aides & Para-Prof	162			\$0	\$0
	199 Salaries - All Other	199	\$29,357		\$0	\$0
	TOTAL SALARIES		\$29,357	\$0	\$0	\$0
	210 State Retirement	211	\$3,595		\$0	\$0
	220 Social Security	221	\$2,245		\$0	\$0
	TOTAL BENEFITS		\$5,840	\$0	\$0	\$0
	580 Travel/Per Diem	581	\$825		\$0	\$0
TOTAL OTHER PURCHASED SERVICES		\$825	\$0	\$0	\$0	
TOTAL COMMUNITY SERVICES		\$36,022	\$0	\$0	\$0	
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS			\$140,404	\$105,604	\$164,217	\$0

Other Financing

			Actual 2013	Actual 2014	Final FY15	Original FY16
5000 OTHER FINANCING SOURCES (USES)	5140 Payment to Refunded Bonds Escrow	5140				
	5200 Transfers in From Other Funds	5200	\$43,896			
	5210 Transfers out to Other Funds	5210			(\$38,391)	
	5300 Sale of, or Compensation for Loss of, Fixed Assets	5300				
	5400 Loan Proceeds	5400				
	5500 Capital Lease Proceeds	5500				
	5900 Other Financing Sources & Uses	5900				
	TOTAL OTHER FINANCING SOURCES (USES)		\$43,896	\$0	(\$38,391)	\$0
6000 OTHER ITEMS	6100 Capital Contributions	6100				
	6200 Amortization of Premium on Issuance of Bonds	6200				
	6300 Special Items	6300				
	6400 Extraordinary Items	6400				
	TOTAL OTHER ITEMS		\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			\$43,896	\$0	(\$38,391)	\$0

Summary

			Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUES BY SOURCE	1000 Total LOCAL		\$42,462	\$36,657	\$38,150	\$0
	2000 Total STATE		\$24,807	\$25,121	\$39,024	\$0
	3000 Total FEDERAL		\$46,602	\$24,793	\$50,060	\$0
	TOTAL REVENUES		\$113,871	\$86,571	\$127,234	\$0
EXPENDITURES BY OBJECT	100 Salaries		\$104,785	\$76,233	\$113,433	\$0
	200 Employee Benefits		\$32,448	\$25,914	\$33,074	\$0
	300 Purchased Professional and Technical Services		\$0	\$0	\$353	\$0
	500 Other Purchased Services		\$1,033	\$96	\$1,289	\$0
	600 Supplies		\$1,918	\$3,361	\$14,950	\$0
	700 Property		\$220	\$0	\$1,118	\$0
	800 Other Objects		\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES		\$140,404	\$105,604	\$164,217	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			(\$26,533)	(\$19,033)	(\$36,983)	\$0
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			\$43,896	\$0	(\$38,391)	\$0
NET CHANGE IN FUND BALANCE			\$17,363	(\$19,033)	(\$75,374)	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)			\$77,044	\$94,407	\$75,374	\$0
FUND BALANCE - ENDING			\$94,407	\$75,374	\$0	\$0

Balance Sheet

		Actual 2013	Actual 2014	Final FY15	Original FY16
8110	Cash	\$1,227,208			
8111	Cash in Banks		\$1,505,468	\$1,807,735	\$2,049,235
8132	Local Property Taxes	\$244,500	\$272,202	\$264,000	\$264,000
TOTAL ASSETS		\$1,471,708	\$1,777,670	\$2,071,735	\$2,313,235
9562	Property Taxes	\$244,500	\$246,400	\$248,800	\$251,300
TOTAL LIABILITIES		\$244,500	\$246,400	\$248,800	\$251,300
9899	Unassigned Fund Balance	\$1,227,207	\$1,531,270	\$1,822,935	\$2,061,935
TOTAL FUND BALANCES		\$1,227,207	\$1,531,270	\$1,822,935	\$2,061,935
TOTAL LIABILITIES AND FUND BALANCES		\$1,471,708	\$1,777,670	\$2,071,735	\$2,313,235
TOTAL ASSETS		\$1,471,708	\$1,777,670	\$2,071,735	\$2,313,235

Revenue

		Actual 2013	Actual 2014	Final FY15	Original FY16
1114	Board Local Levy		\$324,462	\$329,803	\$280,000
1128	Debt Service			\$0	\$0
1500	EARNINGS ON INVESTMENTS	\$3,839	\$4,252	\$5,000	\$6,000
1990	Miscellaneous	\$344,204		\$0	\$0
TOTAL LOCAL		\$348,043	\$328,714	\$334,803	\$286,000
FEDE	4300 RESTRICTED REVENUE DIRECT FROM FED GOV	\$253,239	\$233,106	\$233,107	\$235,000
RAL	TOTAL FEDERAL	\$253,239	\$233,106	\$233,107	\$235,000
TOTAL REVENUES, 31 DEBT SERVICES FUND		\$601,282	\$561,820	\$567,910	\$521,000

Expenditure

		Actual 2013	Actual 2014	Final FY15	Original FY16
INSTRUC	Debt & Miscellaneous(800)				
	840 Redemption of Principal	840	\$2,519	\$0	\$0
	890 Misc Expenditures	890	\$2,000	\$1,500	\$2,000
	TOTAL DEBT & MISCELLANEOUS		\$2,000	\$4,519	\$1,500
TOTAL INSTRUCTION			\$4,519	\$1,500	\$2,000
	Debt & Miscellaneous(800)				
	830 Interest	830	\$253,239	\$274,745	\$280,000
	891 Misc Expenditures	891		\$253,239	\$0
	TOTAL DEBT & MISCELLANEOUS		\$253,239	\$253,239	\$274,745
TOTAL			\$253,239	\$253,239	\$280,000
TOTAL EXPENDITURES, 31 DEBT SERVICES FUND			\$255,239	\$257,758	\$282,000

Summary

		Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUES BY SOURCE	1000 Total LOCAL	\$348,043	\$328,714	\$334,803	\$286,000
	3000 Total FEDERAL	\$253,239	\$233,106	\$233,107	\$235,000
	TOTAL REVENUES	\$601,282	\$561,820	\$567,910	\$521,000
EXPENDITURES BY OBJECT	800 Other Objects	\$255,239	\$257,758	\$276,245	\$282,000
	TOTAL EXPENDITURES	\$255,239	\$257,758	\$276,245	\$282,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$346,043	\$304,062	\$291,665	\$239,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$346,043	\$304,062	\$291,665	\$239,000
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$881,164	\$1,227,207	\$1,531,270	\$1,822,935
FUND BALANCE - ENDING		\$1,227,207	\$1,531,270	\$1,822,935	\$2,061,935

32 Capital Projects Fund



Balance Sheet

		Actual 2013	Actual 2014	Final FY15	Original FY16
ASSETS	8110 Cash	\$211,349			
	8111 Cash in Banks		\$148,928	\$569,789	\$569,773
	8131 Local	\$35,344	\$35,344	\$35,344	\$35,344
	8132 Local Property Taxes	\$14,756	\$16,956	\$17,125	\$17,296
	TOTAL ASSETS	\$261,449	\$201,228	\$622,258	\$622,413
LIABILITIES	9562 Property Taxes	\$14,756	\$15,398	\$15,552	\$15,707
	TOTAL LIABILITIES	\$14,756	\$15,398	\$15,552	\$15,707
FUND BALANCES	9810 Net Assets Invested in Capital Assets, Net of Related Debt				
	9899 Unassigned Fund Balance	\$246,693	\$185,830	\$606,706	\$606,706
	TOTAL FUND BALANCES	\$246,693	\$185,830	\$606,706	\$606,706
TOTAL LIABILITIES AND FUND BALANCES		\$261,449	\$201,228	\$622,258	\$622,413
TOTAL ASSETS		\$261,449	\$201,228	\$622,258	\$622,413

Revenue

		Actual 2013	Actual 2014	Final FY15	Original FY16
LOCAL	1114 Board Local Levy	1114	\$19,584	\$20,930	\$17,000
	1500 EARNINGS ON INVESTMENTS	1500	\$0	\$0	\$0
	1900 OTHER REVENUE - LOCAL SOURCES	1900	\$0	\$5,000	\$0
	1990 Miscellaneous	1990	\$45,033	\$0	\$0
	TOTAL LOCAL		\$45,033	\$19,584	\$25,930
STATE	3650 Capital Outlay Foundation	3650	\$200,000	\$200,000	\$200,000
	TOTAL STATE		\$200,000	\$200,000	\$200,000
FEDERAL	4300 RESTRICTED REVENUE DIRECT FROM FED GOV	4300		\$56,859	\$57,000
	TOTAL FEDERAL		\$0	\$56,859	\$57,000
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND			\$245,033	\$282,789	\$274,000

Expenditure

		Actual 2013	Actual 2014	Final FY15	Original FY16
INSTRUCTION	Property(700)				
	730 Equipment	730	\$9,944	\$0	\$0
	739 Other Equipment	739		\$0	\$0
	TOTAL PROPERTY		\$9,944	\$0	\$0
TOTAL INSTRUCTION			\$9,944	\$0	\$0
OPERATION & MAINTENANCE OF PLANT	Supplies & Materials(600)				
	610 General Supplies	610	\$60,553	\$0	\$0
	TOTAL SUPPLIES & MATERIALS		\$60,553	\$0	\$0
	739 Other Equipment	739		\$0	\$0
TOTAL PROPERTY		\$0	\$0	\$0	
TOTAL OPERATION & MAINTENANCE OF PLANT			\$60,553	\$0	\$0
TOTAL	Property(700)				
	710 Land & Site Improvements	711	\$3,568	\$0	\$0
	TOTAL PROPERTY		\$3,568	\$0	\$0
TOTAL			\$3,568	\$0	\$0
BUILDING ACQUISITION AND CONSTRUCTION	Property(700)				
	610 General Supplies	610		\$2,930	\$0
	TOTAL SUPPLIES & MATERIALS		\$0	\$2,930	\$0
	710 Land & Site Improvements	710	\$64,119	\$127,653	\$189,196
734 Technology Related Hardware	734		\$40,073	\$5,000	

CONSTRUCTION SERVICES – CAPITAL FOUNDATION	TOTAL PROPERTY		\$64,119	\$167,726	\$194,196	\$106,000
	840 Redemption of Principal	840	\$20,958	\$20,958	\$22,000	\$22,000
	890 Misc Expenditures	890			\$0	\$0
	TOTAL DEBT & MISCELLANEOUS		\$20,958	\$20,958	\$22,000	\$22,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION SERVICES – CAPITAL FOUNDATION			\$85,077	\$191,614	\$216,196	\$128,000
	Debt & Miscellaneous(800)					
	891 Misc Expenditures	891			\$56,859	\$57,000
	TOTAL DEBT & MISCELLANEOUS		\$0	\$0	\$56,859	\$57,000
	TOTAL		\$0	\$0	\$56,859	\$57,000
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND			\$159,141	\$191,614	\$273,055	\$185,000

Other Financing

			Actual 2013	Actual 2014	Final FY15	Original FY16
5000 OTHER FINANCING SOURCES (USES)	5000 Other Sources & Changes	5000				
	5100 Sale of Bonds	5100				
	5110 Face Amount of Bonds Sold	5110				
	5120 Premium or Discount on the Issuance of Bonds	5120				
	5130 Issuance of Refunding Bonds	5130				
	5140 Payment to Refunded Bonds Escrow	5140				
	5200 Transfers in From Other Funds	5200	(\$84,012)		\$500,000	
	5210 Transfers out to Other Funds	5210		(\$88,833)	(\$88,858)	(\$89,000)
	5300 Sale of, or Compensation for Loss of, Fixed Assets	5300				
	5400 Loan Proceeds	5400				
	5500 Capital Lease Proceeds	5500				
	5900 Other Financing Sources & Uses	5900				
TOTAL OTHER FINANCING SOURCES (USES)			(\$84,012)	(\$88,833)	\$411,142	(\$89,000)
6000 OTHER ITEMS	6100 Capital Contributions	6100				
	6200 Amortization of Premium on Issuance of Bonds	6200				
	6300 Special Items	6300				
	6400 Extraordinary Items	6400				
TOTAL OTHER ITEMS			\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			(\$84,012)	(\$88,833)	\$411,142	(\$89,000)

Summary

			Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUES BY SOURCE	1000 Total LOCAL		\$45,033	\$19,584	\$25,930	\$17,000
	2000 Total STATE		\$200,000	\$200,000	\$200,000	\$200,000
	3000 Total FEDERAL		\$0	\$0	\$56,859	\$57,000
	TOTAL REVENUES		\$245,033	\$219,584	\$282,789	\$274,000
EXPENDITURES BY OBJECT	600 Supplies		\$60,553	\$2,930	\$0	\$0
	700 Property		\$77,630	\$167,726	\$194,196	\$106,000
	800 Other Objects		\$20,958	\$20,958	\$78,859	\$79,000
	TOTAL EXPENDITURES		\$159,141	\$191,614	\$273,055	\$185,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			\$85,892	\$27,970	\$9,734	\$89,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS			(\$84,012)	(\$88,833)	\$411,142	(\$89,000)
NET CHANGE IN FUND BALANCE			\$1,880	(\$60,863)	\$420,876	\$0
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)			\$244,813	\$246,693	\$185,830	\$606,706
FUND BALANCE - ENDING			\$246,693	\$185,830	\$606,706	\$606,706

51 - School Food Services Fund



Balance Sheet

		Actual 2013	Actual 2014	Final FY15	Original FY16
ASSETS	8111 Cash in Banks		(\$5,416)	(\$5,190)	(\$801)
	8133 State	\$12,608	\$12,990	\$15,482	\$13,278
	8140 Inventories	\$3,050	\$4,150	\$6,621	\$5,237
	TOTAL ASSETS	\$15,658	\$11,724	\$16,913	\$17,714
LIABILITIES	9550 Due to Other Funds	\$9,071		\$0	\$0
	TOTAL LIABILITIES	\$9,071		\$0	\$0
FUND BALANCES	9860 Non-Spendable - Inventories & Prepaid Expenditures	\$3,050			
	9872 Restricted – Food Service	\$3,537			
	9899 Unassigned Fund Balance		\$11,724	\$26,285	\$26,586
	TOTAL FUND BALANCES	\$6,587	\$11,724	\$26,285	\$26,586
TOTAL LIABILITIES AND FUND BALANCES		\$15,658	\$11,724	\$26,285	\$26,586
TOTAL ASSETS		\$15,658	\$11,724	\$16,913	\$17,714

Revenue

		Actual 2013	Actual 2014	Final FY15	Original FY16	
LOCAL	1610 Sales to Students	1610	\$27,772	\$27,765	\$24,392	\$24,755
	1620 Sales to Adults	1620	\$5,062	\$4,841	\$5,587	\$5,675
	TOTAL LOCAL		\$32,834	\$32,605	\$29,979	\$30,430
STATE	3770 School Lunch Program (Liquor Tax)	3770	\$29,449	\$28,734	\$36,000	\$35,500
	TOTAL STATE		\$29,449	\$28,734	\$36,000	\$35,500
FEDERAL	4571 National School Lunch Program	4571	\$17,344	\$14,732	\$16,500	\$16,500
	4572 Natl School Lunch Prog - Free and Reduced	4572	\$101,717	\$104,758	\$96,000	\$96,000
	4574 Fed School Breakfast Reimb	4574	\$31,081	\$30,776	\$33,500	\$33,500
	4970 USDA COMmodities	4970			\$0	\$0
	TOTAL FEDERAL		\$150,142	\$150,266	\$146,000	\$146,000
TOTAL REVENUES, 51 SCHOOL FOOD SERVICES FUND			\$212,425	\$211,605	\$211,979	\$211,930

Expenditure

		Actual 2013	Actual 2014	Final FY15	Original FY16	
FOOD SERVICES	Salaries(100)					
	190 Other Salaries	190	\$1,875	\$0	\$0	
	191 Salaries - Food Serv Pers	191	\$77,241	\$79,161	\$78,901	\$85,125
	199 Salaries - All Other	199		\$1,875	\$2,721	\$3,000
	TOTAL SALARIES		\$79,116	\$81,036	\$81,622	\$88,125
	210 State Retirement	210	\$14,319	\$14,102	\$15,750	\$16,829
	220 Social Security	220	\$6,052	\$6,065	\$6,237	\$6,825
	240 Group Insurance	240	\$1,563	\$770	\$630	\$600
	TOTAL BENEFITS		\$21,935	\$20,938	\$22,617	\$24,254
	310 Official/Admin Services	310			\$0	\$0
	340 Other Prof Services	340	\$730	\$2,406	\$0	\$0
	TOTAL PURCH/PROF SERV		\$730	\$2,406	\$0	\$0
	580 Travel/Per Diem	580	\$2,484	\$882	\$1,169	\$2,000
	TOTAL OTHER PURCHASED SERVICES		\$2,484	\$882	\$1,169	\$2,000
	610 General Supplies	610	\$307	\$442	\$950	\$1,250
	630 Food	630	\$126,823	\$134,645	\$122,000	\$128,000
	TOTAL SUPPLIES & MATERIALS		\$127,131	\$135,087	\$122,950	\$129,250
	730 Equipment	730		\$581	\$0	\$0
	739 Other Equipment	739	\$3,531	\$538	\$4,059	\$3,000

	740 Infrastructure	740	\$376		\$0	\$0
	TOTAL PROPERTY		\$3,906	\$1,119	\$4,059	\$3,000
	890 Misc Expenditures	890			\$0	\$0
	TOTAL DEBT & MISCELLANEOUS		\$0	\$0	\$0	\$0
	TOTAL FOOD SERVICES		\$235,301	\$241,468	\$232,417	\$246,629
TOTAL EXPENDITURES, 51 SCHOOL FOOD SERVICES FUND			\$235,301	\$241,468	\$232,417	\$246,629

Other Financing

		Actual 2013	Actual 2014	Final FY15	Original FY16
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	\$25,000	\$35,000	\$35,000	\$35,000
	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					
TOTAL OTHER FINANCING SOURCES (USES)	\$25,000	\$35,000	\$35,000	\$35,000	
6000 OTHER ITEMS	6100 Capital Contributions				
	6200 Amortization of Premium on Issuance of Bonds				
	6300 Special Items				
	6400 Extraordinary Items				
TOTAL OTHER ITEMS	\$0	\$0	\$0	\$0	
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$25,000	\$35,000	\$35,000	\$35,000

Summary

		Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUES BY SOURCE	1000 Total LOCAL	\$32,834	\$32,605	\$29,979	\$30,430
	2000 Total STATE	\$29,449	\$28,734	\$36,000	\$35,500
	3000 Total FEDERAL	\$150,142	\$150,266	\$146,000	\$146,000
	TOTAL REVENUES	\$212,425	\$211,605	\$211,979	\$211,930
EXPENDITURES BY OBJECT	100 Salaries	\$79,116	\$81,036	\$81,622	\$88,125
	200 Employee Benefits	\$21,935	\$20,938	\$22,617	\$24,254
	300 Purchased Professional and Technical Services	\$730	\$2,406	\$0	\$0
	500 Other Purchased Services	\$2,484	\$882	\$1,169	\$2,000
	600 Supplies	\$127,131	\$135,087	\$122,950	\$129,250
	700 Property	\$3,906	\$1,119	\$4,059	\$3,000
	800 Other Objects	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$235,301	\$241,468	\$232,417	\$246,629
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		(\$22,876)	(\$29,863)	(\$20,438)	(\$34,699)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$25,000	\$35,000	\$35,000	\$35,000
NET CHANGE IN FUND BALANCE		\$2,124	\$5,137	\$14,562	\$301
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$4,462	\$6,586	\$11,723	\$26,285
FUND BALANCE - ENDING		\$6,586	\$11,723	\$26,285	\$26,586

71 Trust Fund

Balance Sheet



		Actual 2013	Actual 2014	Final FY15	Original FY16
ASSETS	8111 Cash in Banks	\$69,491	\$77,660	\$85,000	\$93,013
	TOTAL ASSETS	\$69,491	\$77,660	\$85,000	\$93,013
FUND BALANCES	9899 Unassigned Fund Balance	\$69,491	\$77,660	\$85,000	\$93,013
	TOTAL FUND BALANCES	\$69,491	\$77,660	\$85,000	\$93,013
TOTAL LIABILITIES AND FUND BALANCES		\$69,491	\$77,660	\$85,000	\$93,013
TOTAL ASSETS		\$69,491	\$77,660	\$85,000	\$93,013

Revenue

		Actual 2013	Actual 2014	Final FY15	Original FY16
LOCAL	1500 EARNINGS ON INVESTMENTS	\$9,802	\$8,169	\$7,340	\$8,013
	TOTAL LOCAL	\$9,802	\$8,169	\$7,340	\$8,013
TOTAL REVENUES, 71 TRUST FUND		\$9,802	\$8,169	\$7,340	\$8,013

Expenditure

		Actual 2013	Actual 2014	Final FY15	Original FY16
TOTAL EXPENDITURES, 71 TRUST FUND		\$0	\$0	\$0	\$0

Summary

		Actual 2013	Actual 2014	Final FY15	Original FY16
REVENUES BY SOURCE	1000 Total LOCAL	\$9,802	\$8,169	\$7,340	\$8,013
	TOTAL REVENUES	\$9,802	\$8,169	\$7,340	\$8,013
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		\$9,802	\$8,169	\$7,340	\$8,013
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		\$0	\$0	\$0	\$0
NET CHANGE IN FUND BALANCE		\$9,802	\$8,169	\$7,340	\$8,013
FUND BALANCE - BEGINNING (FROM PRIOR YEAR)		\$59,689	\$69,491	\$77,660	\$85,000
FUND BALANCE - ENDING		\$69,491	\$77,660	\$85,000	\$93,013



PIUTE COUNTY SCHOOL DISTRICT

FINANCE & INTERNAL AUDIT COMMITTEE

BUDGET HEARING
JUNE 9TH 2015

Contents

- * FY14 Actual Budget
- * FY15 Final Budget
- * FY16 Original Budget
- * Budget Highlights
- * Historic Tax Rates
- * 2015 Proposed Tax Rates

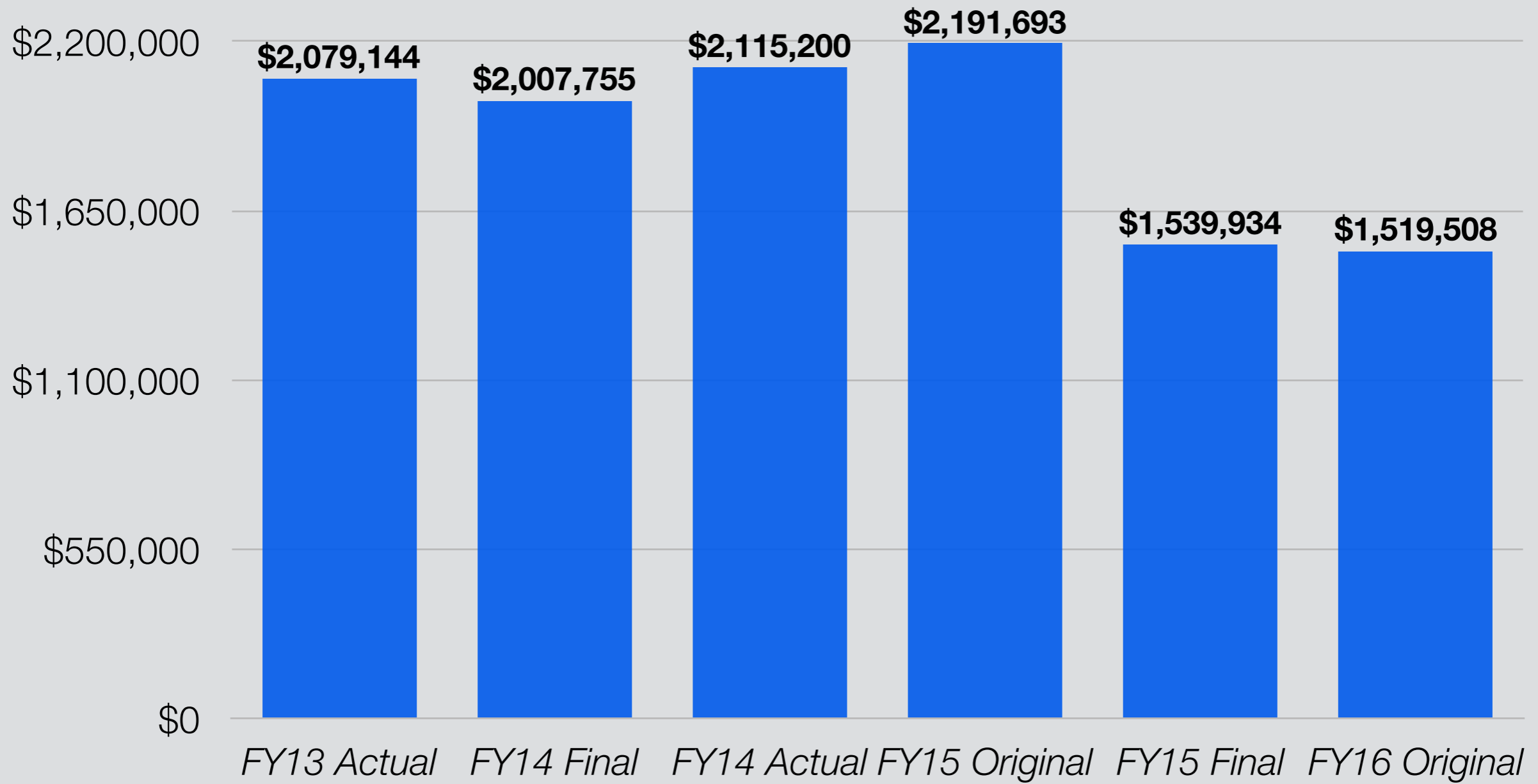
10 - General Fund Summary

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Local	\$526,385	\$536,167	\$458,802
State	\$3,192,357	\$3,380,029	\$3,560,935
Federal	\$350,944	\$451,711	\$429,013
Total Revenue	\$4,069,687	\$4,367,907	\$4,448,750
Salaries	\$2,089,393	\$2,159,189	\$2,240,742
Benefits	\$1,148,444	\$1,389,271	\$1,473,848
Purchased Services	\$105,163	\$162,373	\$139,545
Travel	\$135,319	\$60,745	\$84,434
Supplies	\$371,888	\$469,371	\$388,257
Equipment	\$142,853	\$195,203	\$93,000
Misc	\$5,569	\$10,412	\$14,350
Total Expenditures	\$3,998,631	\$4,446,564	\$4,434,176

10 - General Fund Summary Cont...

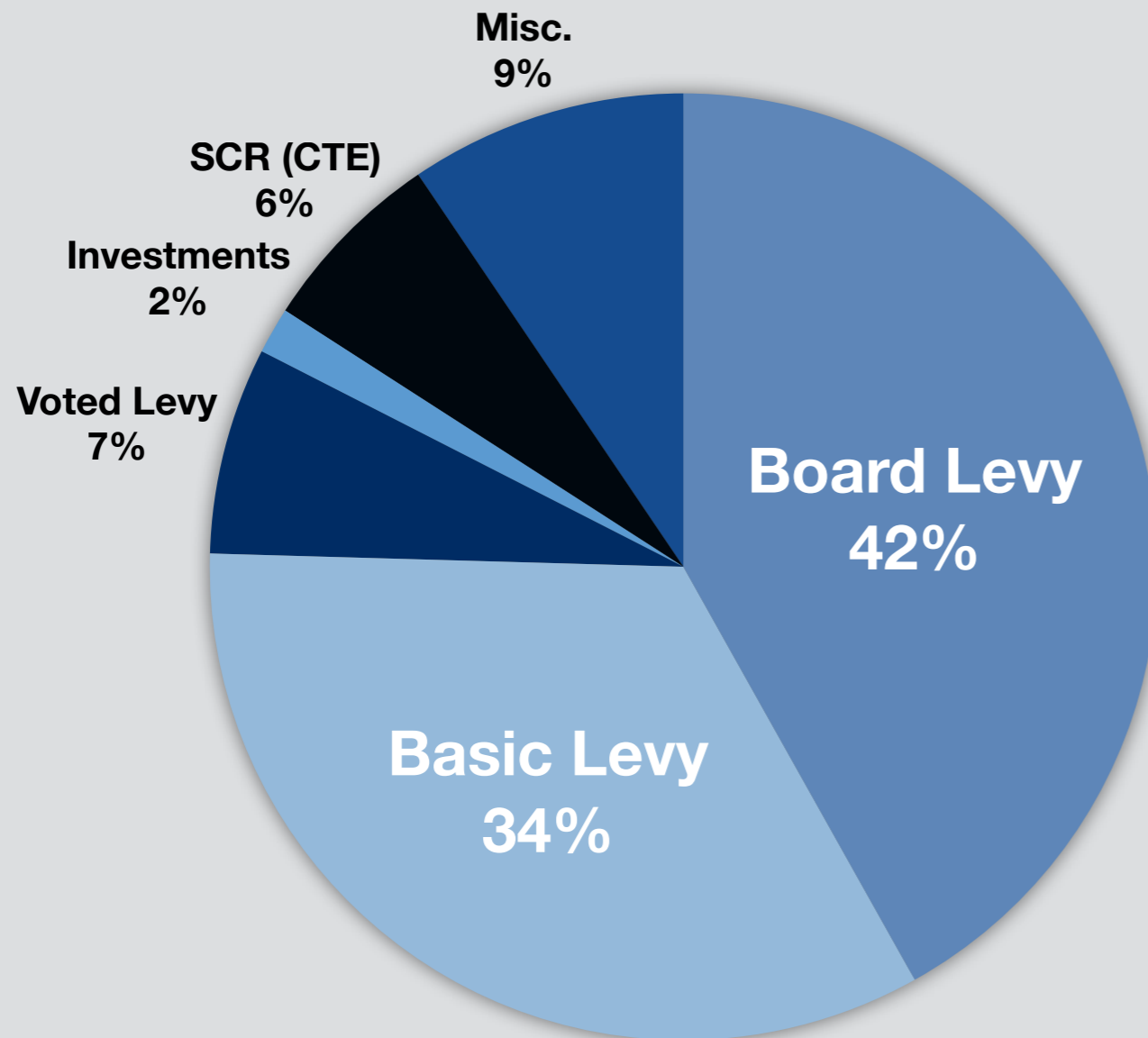
	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Local Revenue	\$4,069,687	\$4,367,907	\$4,448,750
Total Expenditures	\$3,998,631	\$4,446,564	\$4,434,176
Fund Transfer In	\$0	\$38,391	\$0
Fund Transfer Out	-\$35,000	-\$535,000	-\$35,000
Surplus / Deficit	\$36,056	-\$575,266	-\$20,426
Beginning Balance	\$2,079,144	\$2,115,200	\$1,539,934
Ending Balance	\$2,115,200	\$1,539,934	\$1,519,508

General Fund Balances



General Fund Local Revenues

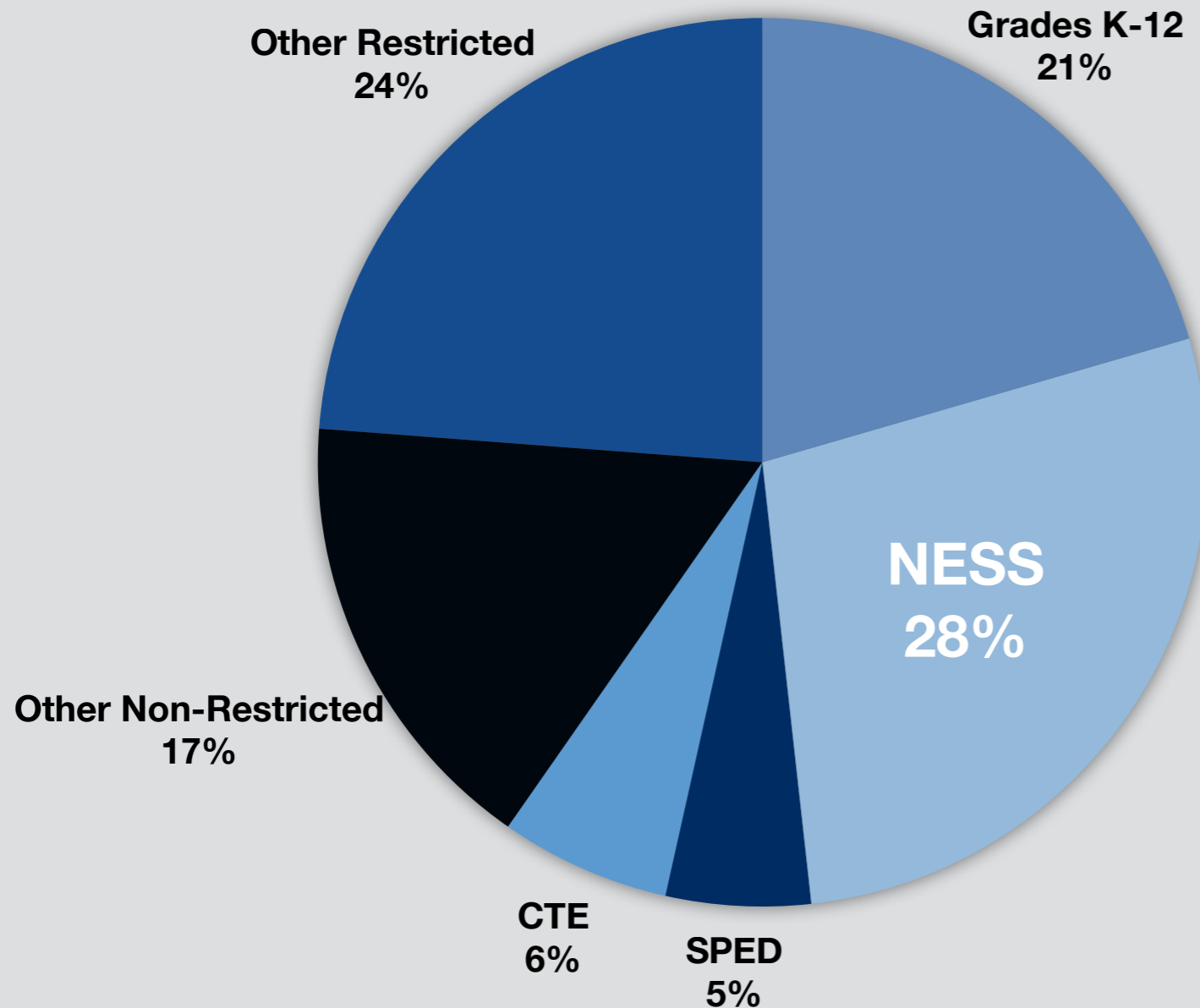
Final FY15 Budget



Board Local levy	\$224,520
Basic School Levy	\$179,997
Voted Local Levy	\$37,927
Earnings on Investments	\$8,500
Snow College Richfield (CTE)	\$34,500
Misc.	\$50,723
Total	\$536,167

General Fund State Revenues

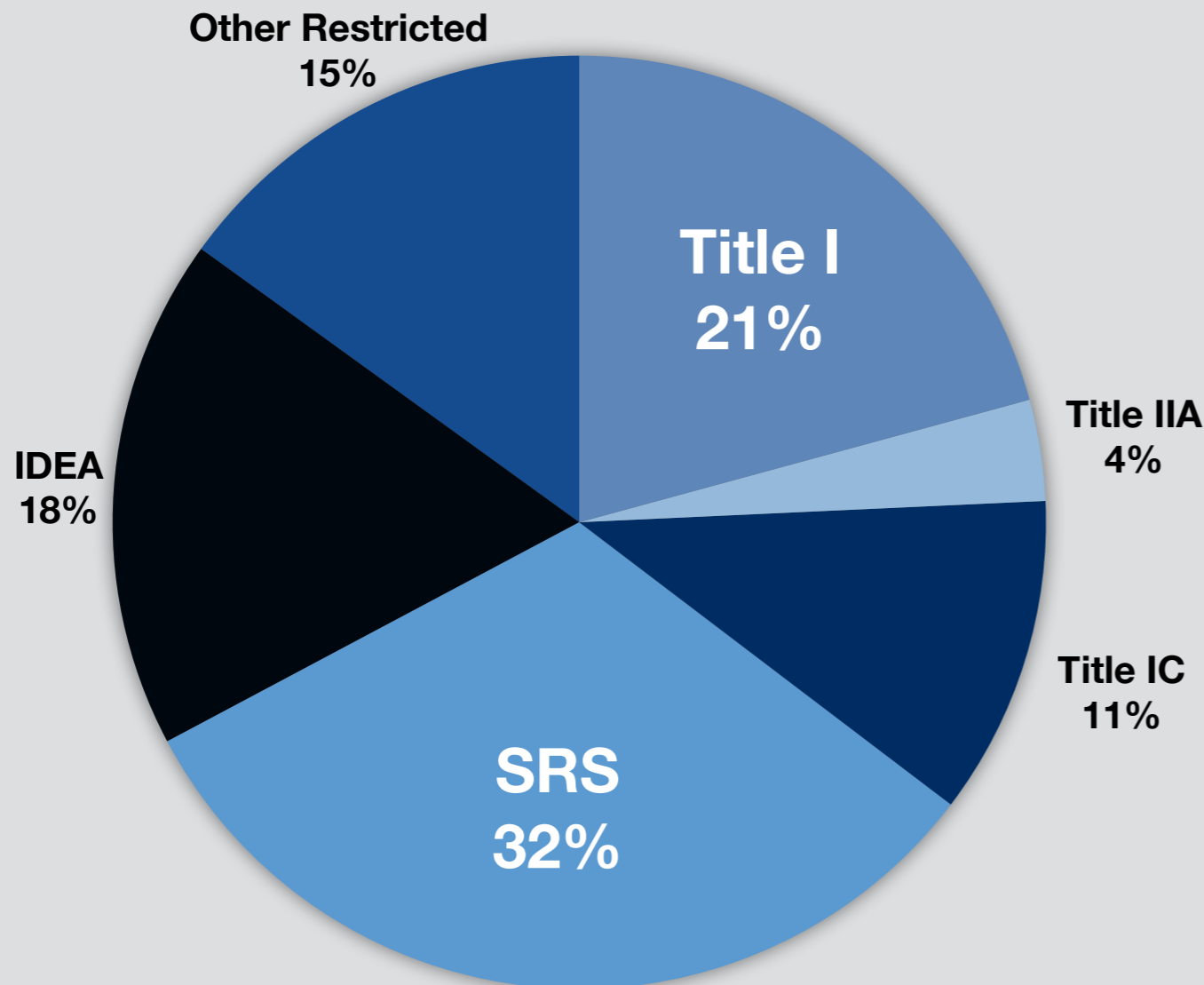
Final FY15 Budget



Grades K-12	\$686,284
NESS	\$928,410
Special Education	\$176,095
CTE	\$207,230
Other Non Restricted	\$562,968
Other Restricted Programs	\$819,042
Total	\$3,380,029

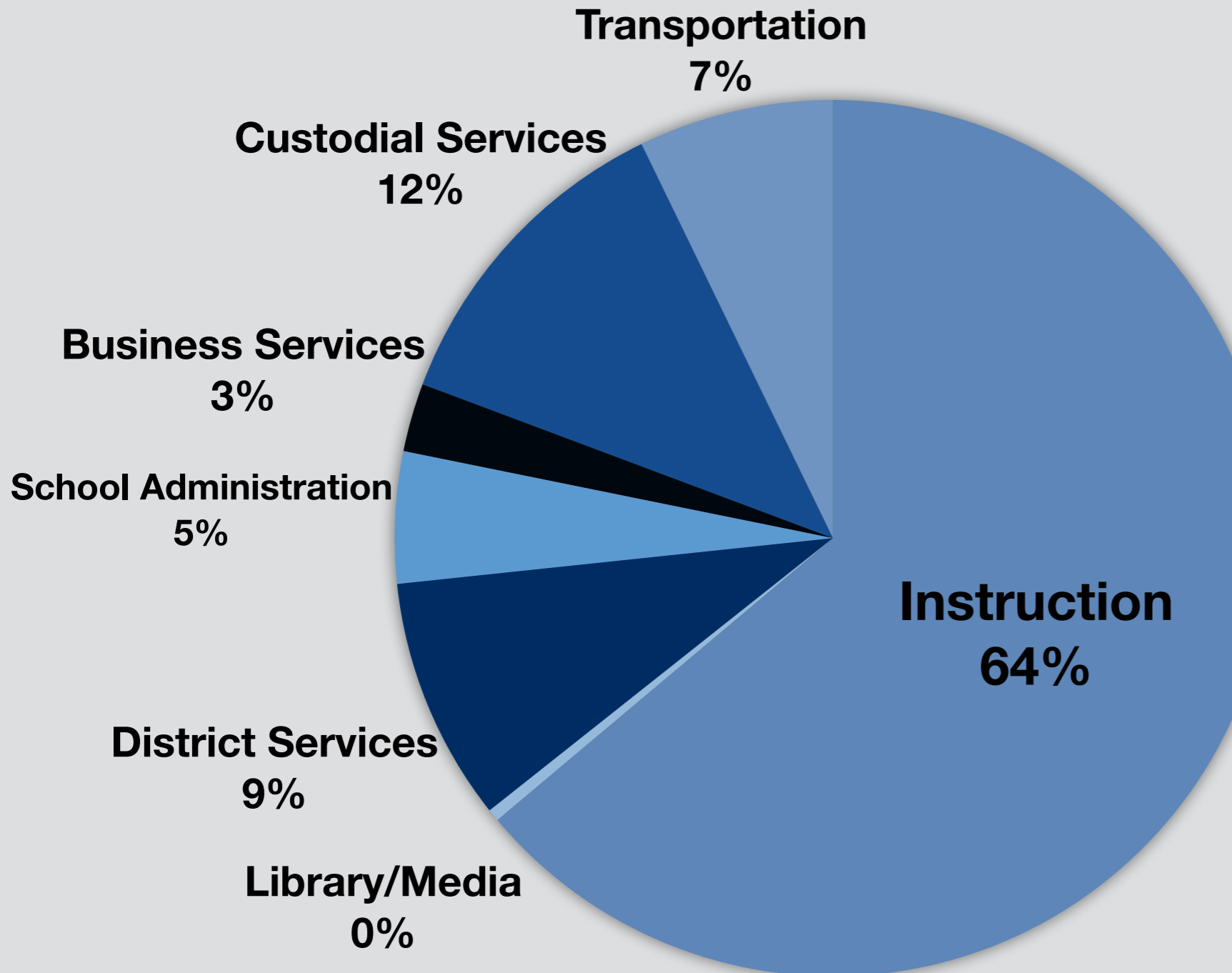
General Fund Federal Revenues

Final FY15 Budget



Title I	\$93,817
Title IIA	\$15,821
Title IC	\$50,000
Federal Forest In Lieu (SRS)	\$144,000
IDEA - B Disabled	\$80,159
Other Restricted Programs	\$67,914
Total	\$451,711

General Fund Expenses By Function

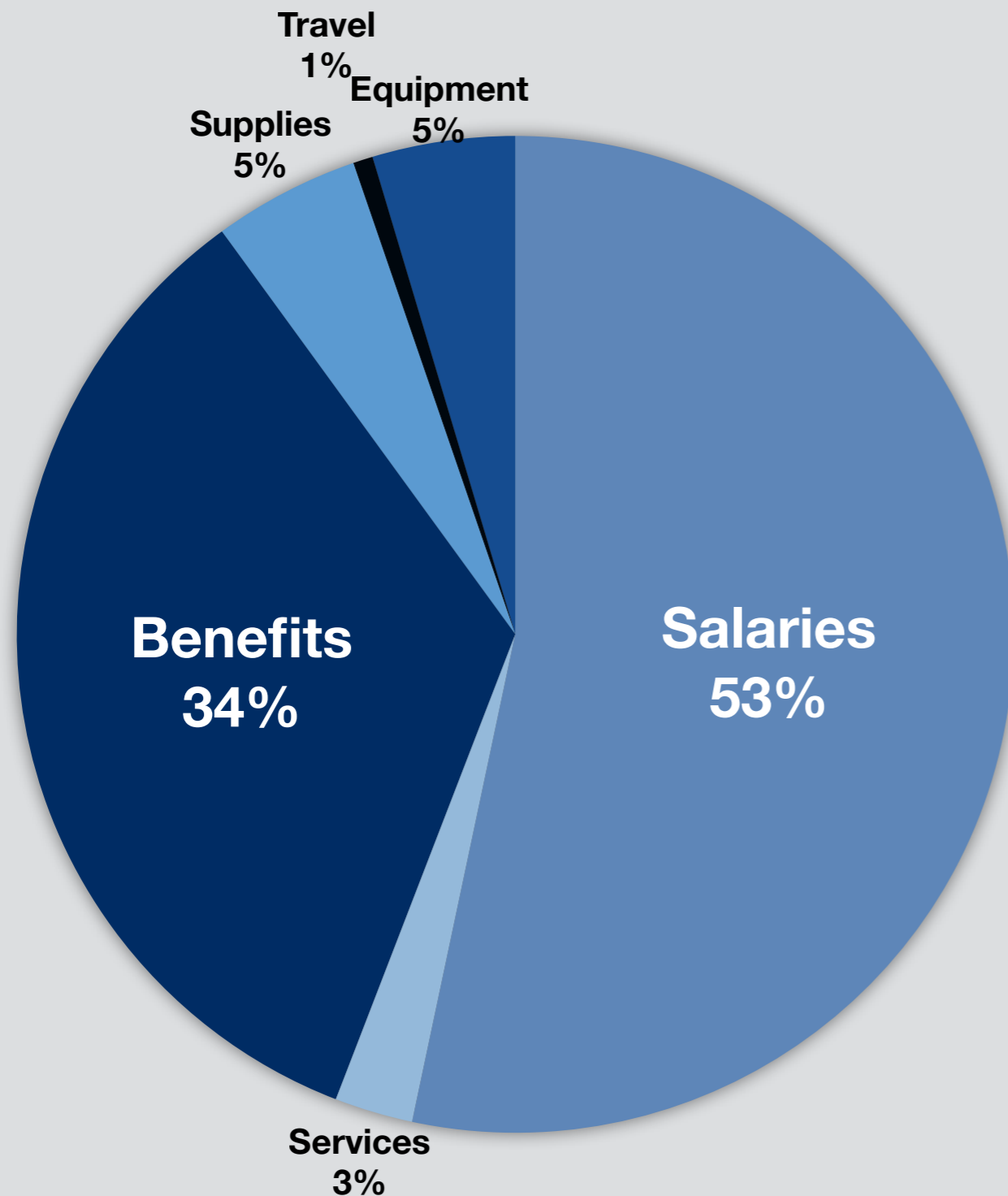


Final FY15 Budget

Instruction	\$2,835,862
Library/Media	\$19,946
District Services	\$399,759
School Administration	\$215,583
Business Services	\$112,007
Custodial	\$536,937
Transportation	\$319,471
Total	\$4,439,565

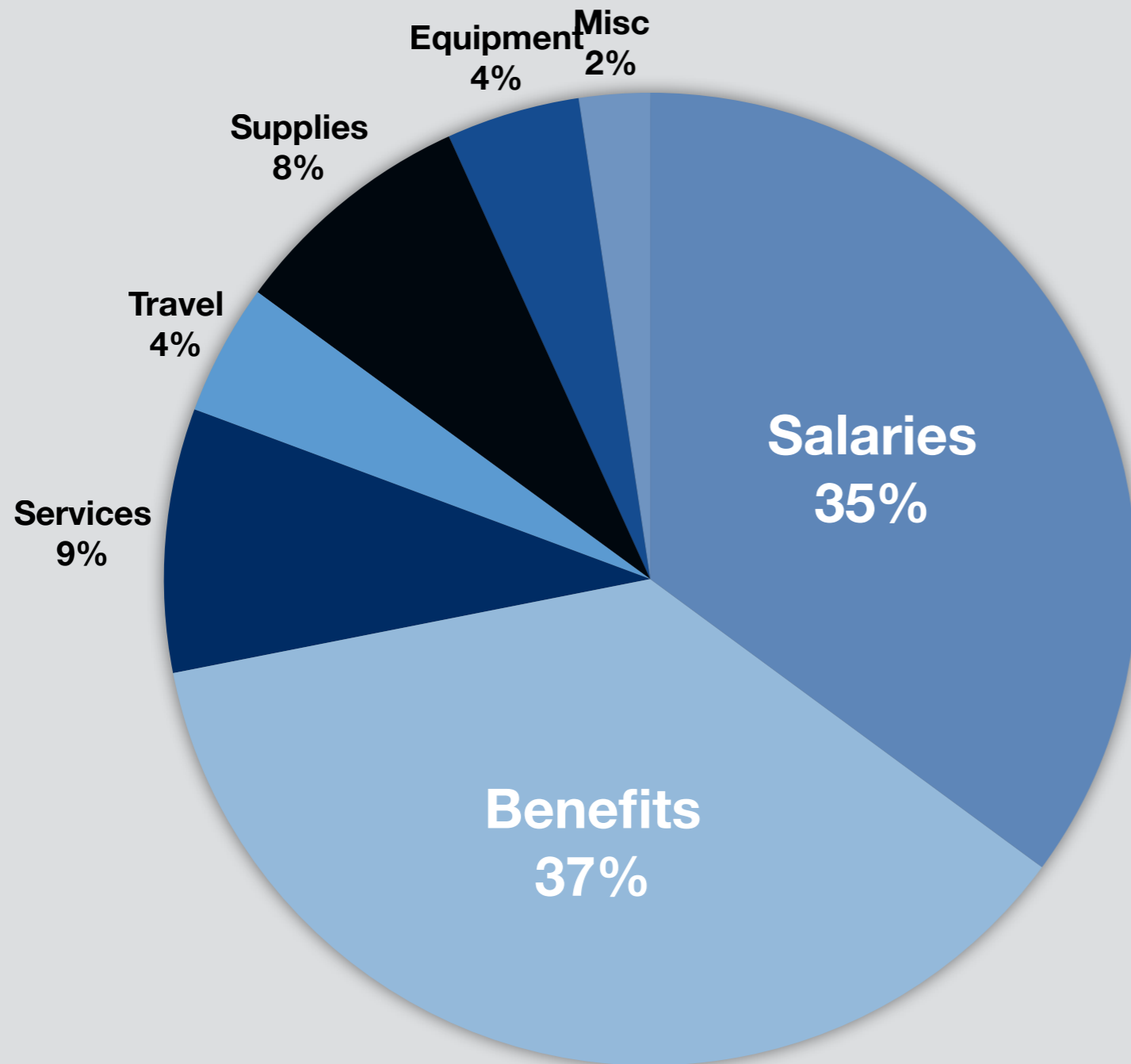
Instruction Expenses By Object

Final FY15 Budget



Salaries	\$1,512,066
Benefits	\$967,678
Purchased Services	\$72,070
Travel	\$18,233
Supplies	\$134,678
Equipment	\$131,137
Misc	\$0
Total	\$2,835,862

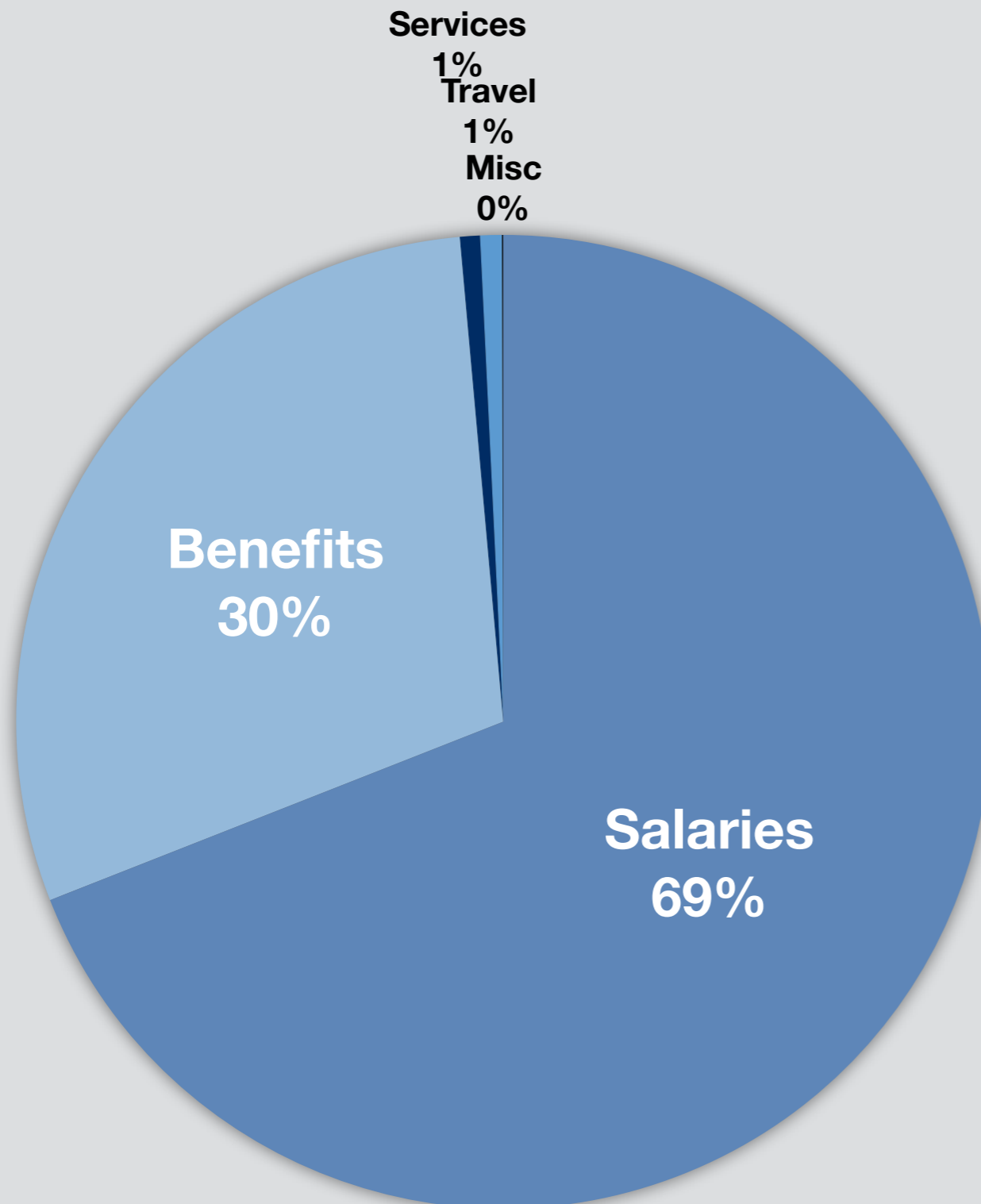
District Services Expenses By Object



Final FY15 Budget

Salaries	\$140,298
Benefits	\$147,132
Purchased Services	\$35,060
Travel	\$17,489
Supplies	\$32,618
Equipment	\$17,745
Misc	\$9,417
Total	\$399,759

Business Services Expenses By Object

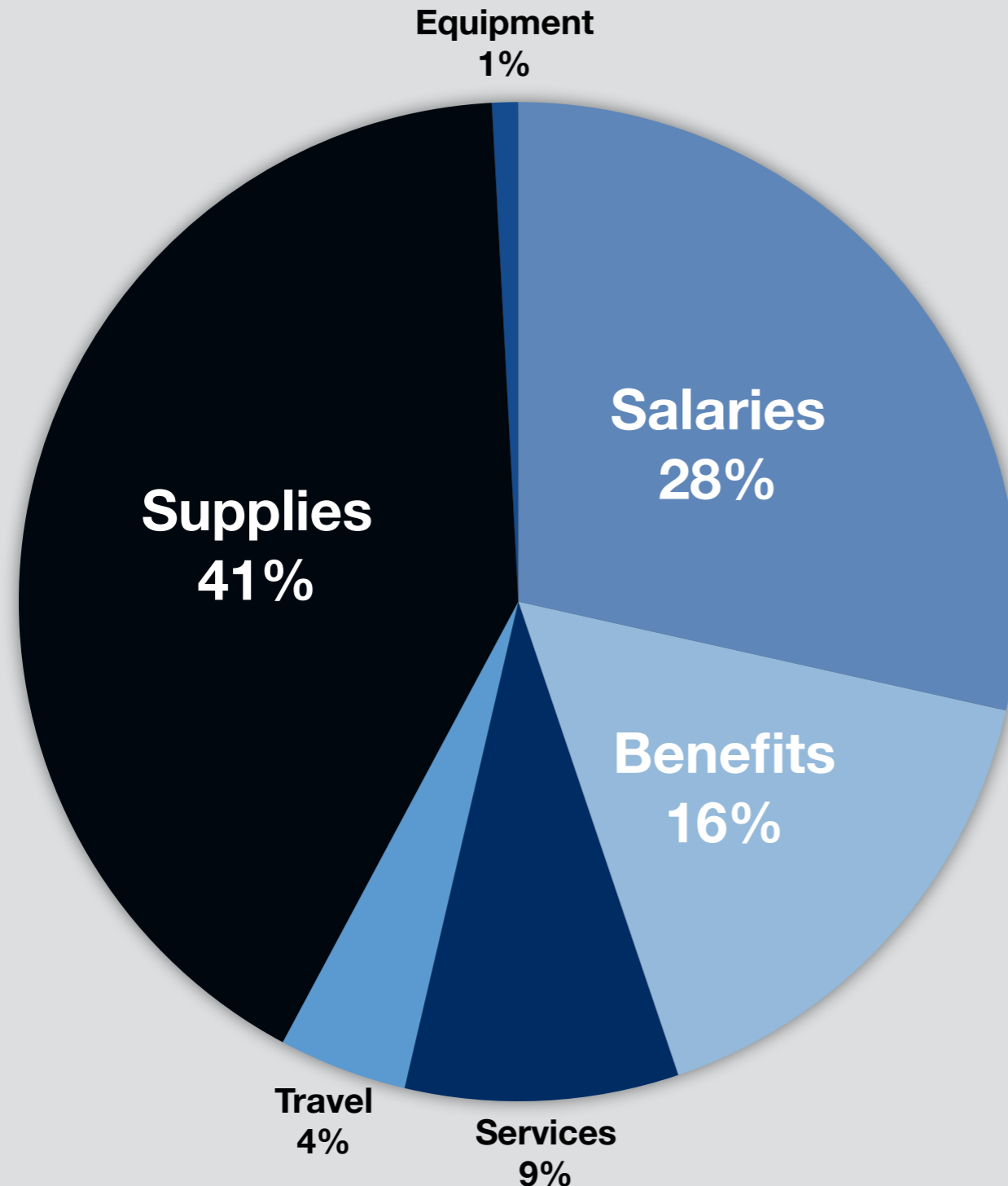


	FY14 Actual	FY15 Final
Salaries*	\$67,912	\$77,316
Benefits	\$39,547	\$33,095
Purchased Services	\$743	\$743
Travel	\$3,932	\$803
Supplies	\$0	\$0
Equipment	\$0	\$0
Misc	\$0	\$50
Total	\$112,134	\$112,007

*85% of FY15 Final is Koby's Salary and 15% Leave pay out for Jeff

Custodial Services Expenses By Object

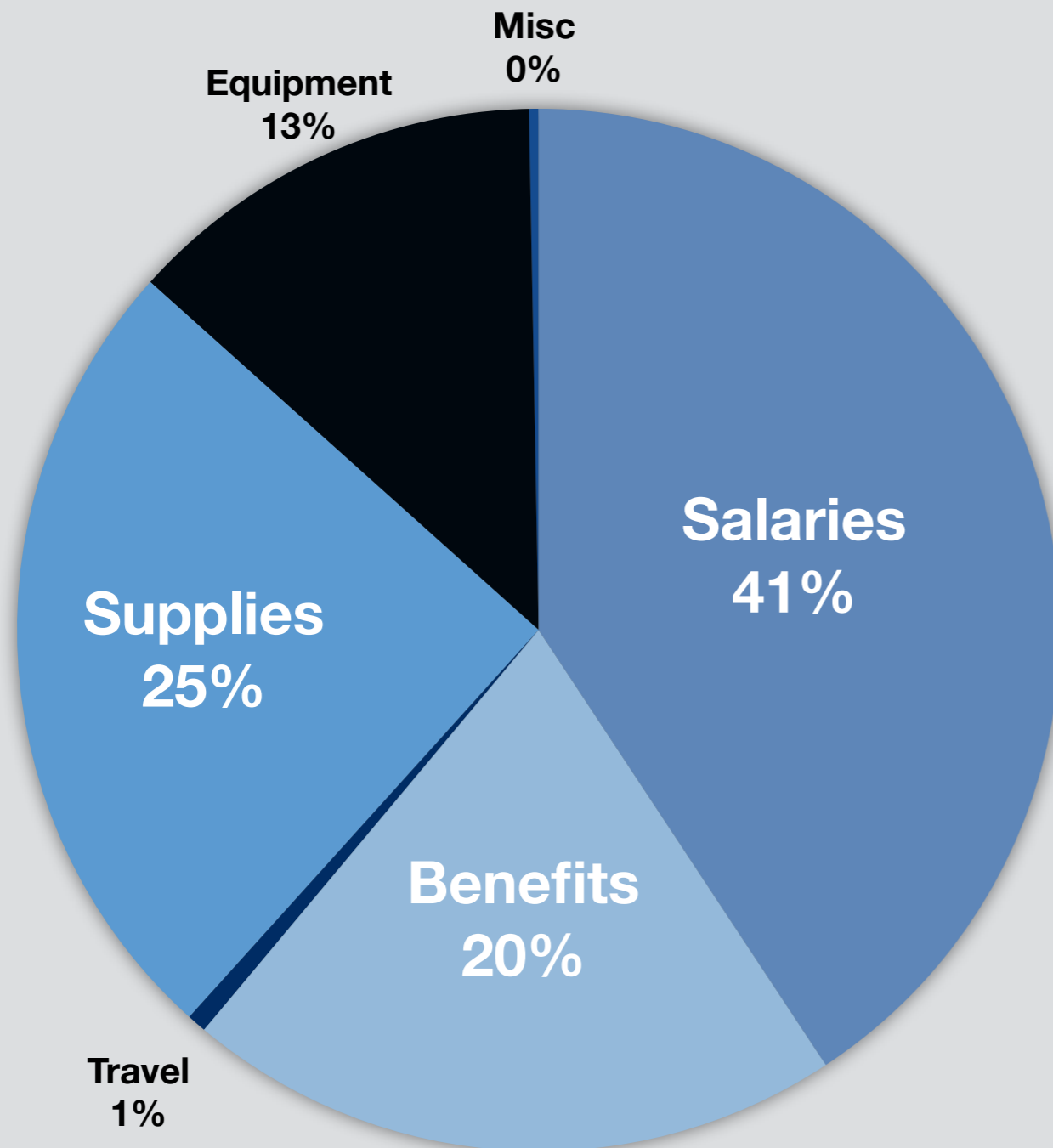
Final FY15 Budget



Salaries	\$153,005
Benefits	\$87,607
Purchased Services	\$47,500
Travel	\$22,310
Supplies*	\$221,951
Equipment	\$4,564
Total	\$536,937

*70% of Custodial Supplies are Utilities

Student Transportation Expenses By Object



Final FY15 Budget

Salaries	\$130,076
Benefits	\$65,069
Travel	\$1,910
Supplies*	\$79,714
Equipment**	\$41,757
Misc	\$945
Total	\$319,471

*70% of Transportation Supplies are Fuel

**Payments for 2009 and 2013 School Bus Loans

23 - Non K12 Fund Summary

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Local	\$36,657	\$38,150	\$0
State	\$25,121	\$39,024	\$0
Federal	\$24,793	\$50,060	\$0
Total Revenue	\$86,571	\$127,234	\$0
Salaries	\$76,233	\$113,433	\$0
Benefits	\$25,914	\$33,074	\$0
Purchased Services	\$0	\$353	\$0
Travel	\$96	\$1,289	\$0
Supplies	\$3,361	\$14,950	\$0
Equipment	\$0	\$1,118	\$0
Misc	\$0	\$0	\$0
Total Expenditures	\$105,604	\$164,217	\$0

23 - Non K12 Fund Summary Cont...

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Local Revenue	\$86,571	\$127,234	\$0
Total Expenditures	\$105,604	\$164,217	\$0
Fund Transfer In	\$0	\$0	\$0
Fund Transfer Out	\$0	-\$38,391	\$0
Surplus / Deficit	-\$19,033	-\$75,374	\$0
Beginning Balance	\$94,407	\$75,374	\$0
Ending Balance	\$75,374	\$0	\$0

51 - Food Services Fund Summary

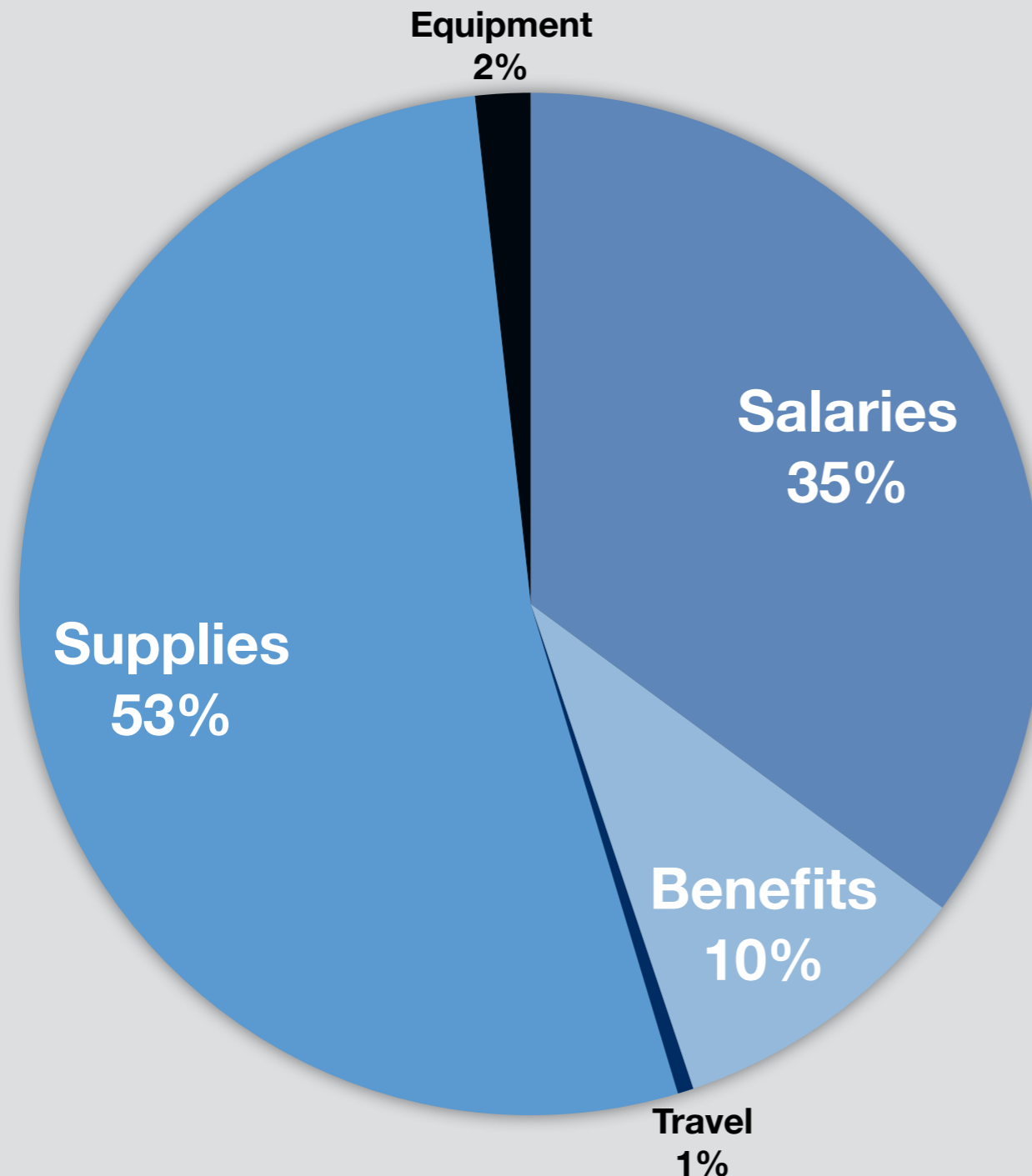
	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Local	\$32,605	\$29,979	\$30,430
State	\$28,734	\$36,000	\$35,500
Federal	\$150,266	\$146,000	\$146,000
Total Revenue	\$211,605	\$211,979	\$211,930
Salaries	\$81,036	\$81,622	\$88,125
Benefits	\$20,938	\$22,617	\$24,254
Purchased Services	\$2,406	\$0	\$0
Travel	\$882	\$1,169	\$2,000
Supplies	\$135,087	\$122,950	\$129,250
Equipment	\$1,119	\$4,059	\$3,000
Misc	\$0	\$0	\$0
Total Expenditures	\$241,468	\$232,417	\$246,629

51 - Food Services Fund Summary Cont...

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Local Revenue	\$211,605	\$211,979	\$211,930
Total Expenditures	\$241,468	\$232,417	\$246,629
Fund Transfer In	\$35,000	\$35,000	\$35,000
Fund Transfer Out	\$0	\$0	\$0
Surplus / Deficit	\$5,137	\$14,562	\$301
Beginning Balance	\$6,586	\$11,723	\$26,285
Ending Balance	\$11,723	\$26,285	\$26,586

Food Services Expenses By Object

Final FY15 Budget



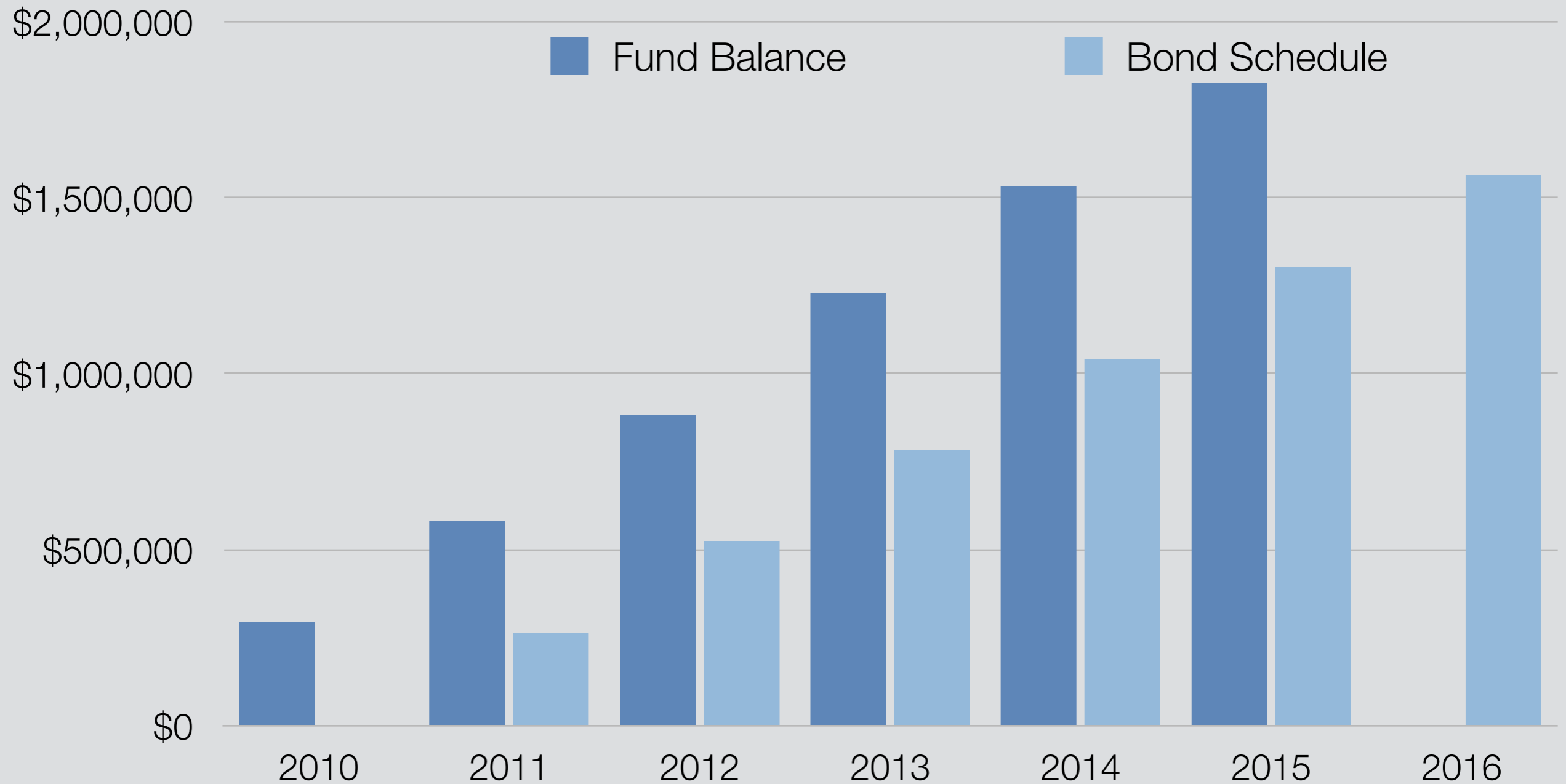
Salaries	\$81,622
Benefits	\$22,617
Travel	\$1,169
Supplies*	\$122,950
Equipment	\$4,059
Total	\$232,417

*99% of Supplies are Food

31 - Debt Service Fund Summary

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Revenue	\$561,820	\$567,910	\$521,000
Total Expenditures	\$257,758	\$276,245	\$282,000
Surplus / Deficit	\$304,062	\$291,665	\$239,000
Beginning Balance	\$1,227,207	\$1,531,270	\$1,822,935
Ending Balance	\$1,531,270	\$1,822,935	\$2,061,935

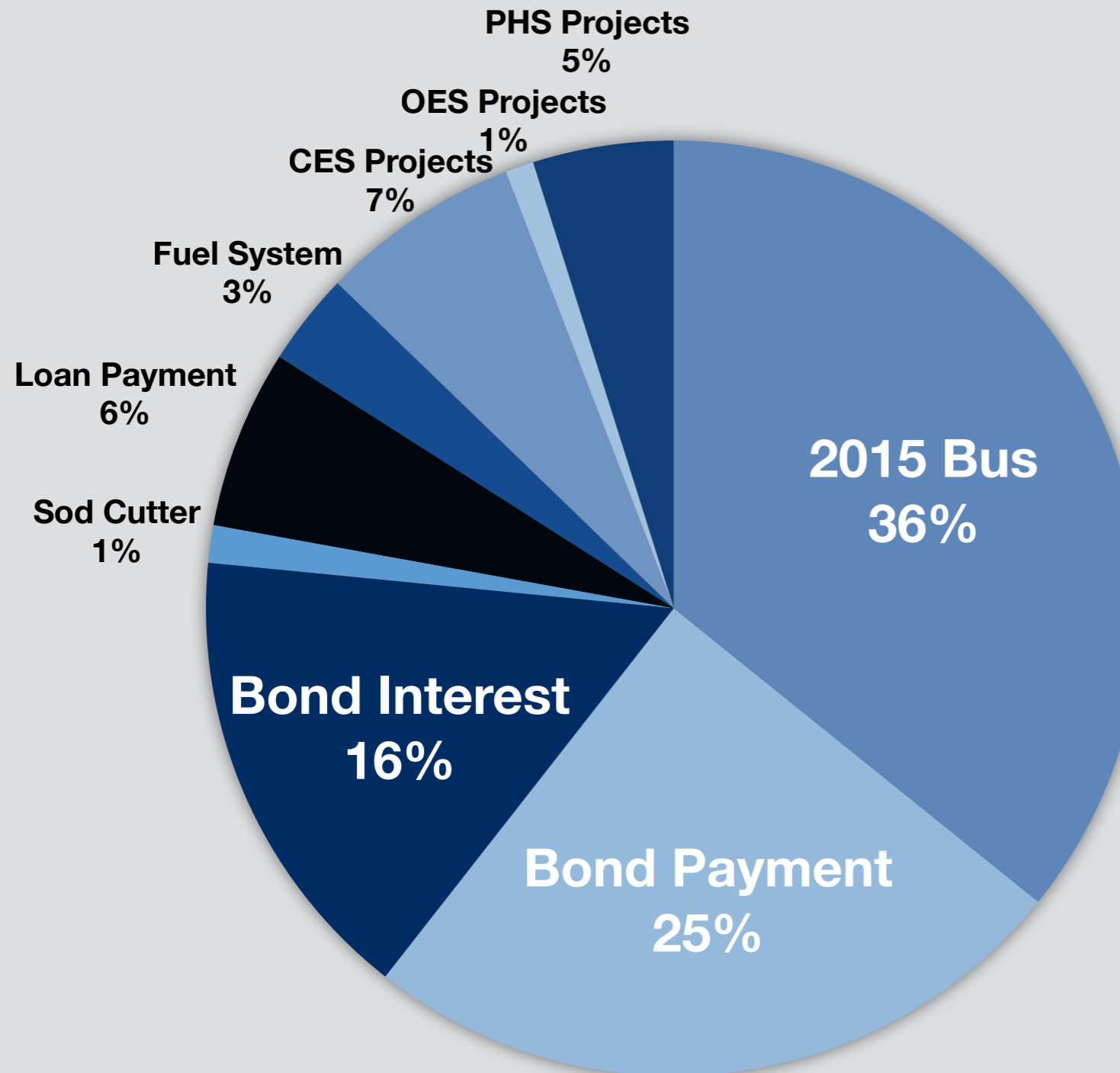
Debt Service Balance/Bond Schedule Comparison



32 - Capital Projects Fund Summary

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Revenue	\$366,310	\$282,789	\$274,000
Total Expenditures	\$364,476	\$273,055	\$185,000
Fund Transfer In	\$0	\$500,000	\$0
Fund Transfer Out	\$0	-\$88,858	-\$89,000
Surplus / Deficit	\$1,835	\$420,876	\$0
Beginning Balance	\$246,693	\$185,830	\$606,706
Ending Balance	\$185,830	\$606,706	\$606,706

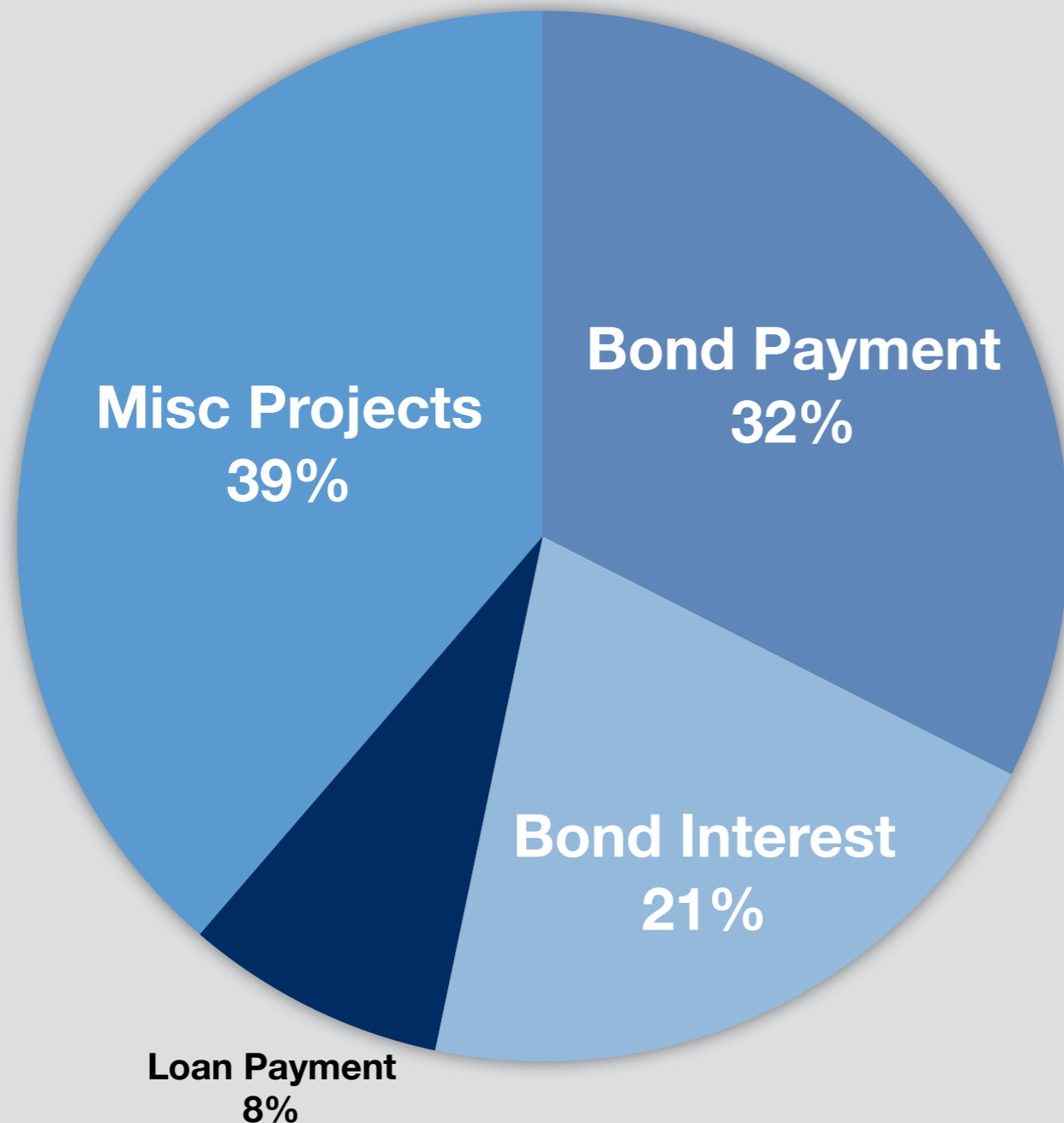
Capital Projects Fund Expenses



Project	FY15 Final Budget
2015 School Bus	\$127,352
LBA Bond Payment	\$88,158
Bond Interest Payment*	\$56,859
Sod Cutter	\$4,611
Energy Grant Loan Payments	\$22,000
Fuel Card System	\$11,378
CES Misc Projects	\$24,636
OES Misc Projects	\$3,485
PHS Misc Projects	\$17,311
Total	\$355,790

*Primarily Paid By IRS

Capital Projects Fund Expenses



Project	FY16 Original Budget
LBA Bond Payment	\$89,000
Bond Interest Payment*	\$57,000
Energy Grant Loan Payments	\$22,000
Misc Projects	\$106,000
Total	\$274,000

*Primarily Paid By IRS

21 & 71 - Student Activities & Trust Funds Summary

21 - Student Activities Fund

	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Revenue	\$196,181	\$230,000	\$230,000
Total Expenditures	\$196,358	\$230,000	\$230,000
Surplus / Deficit	-\$177	\$0	\$0
Beginning Balance	\$90,142	\$89,965	\$89,965
Ending Balance	\$89,965	\$89,965	\$89,965

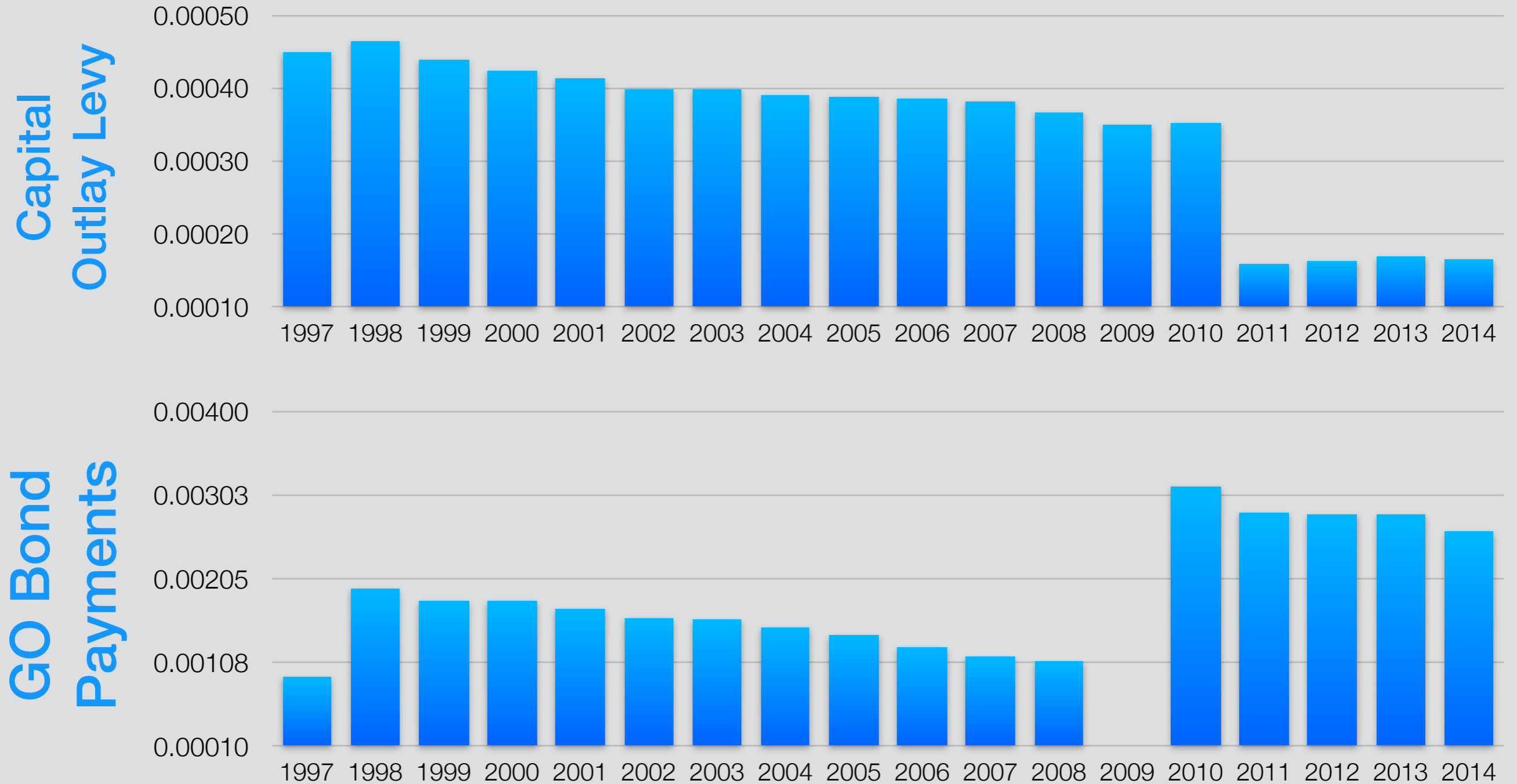
71 - Trust Fund

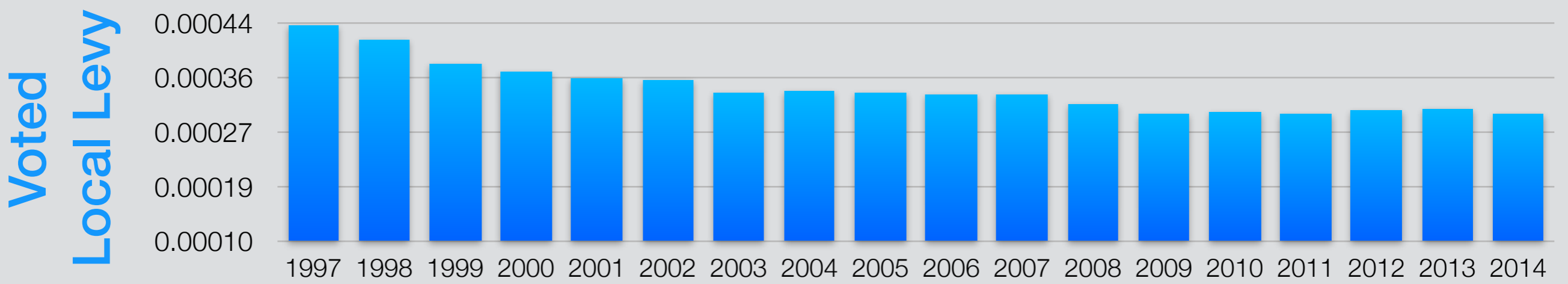
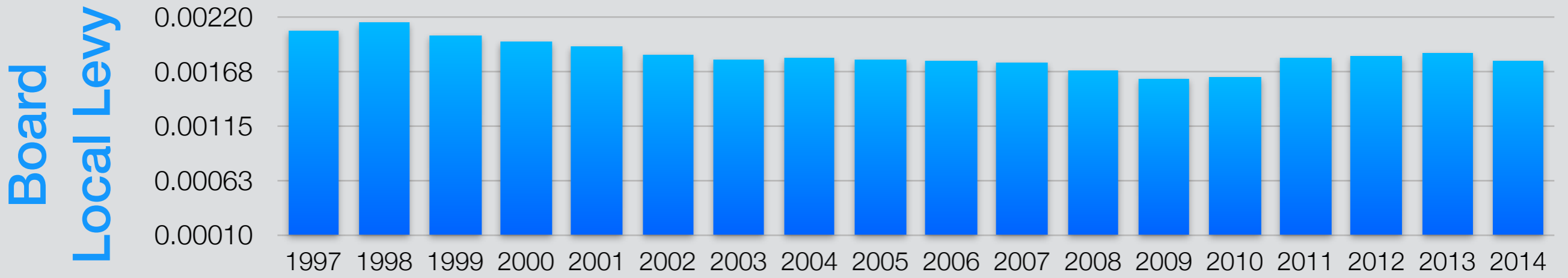
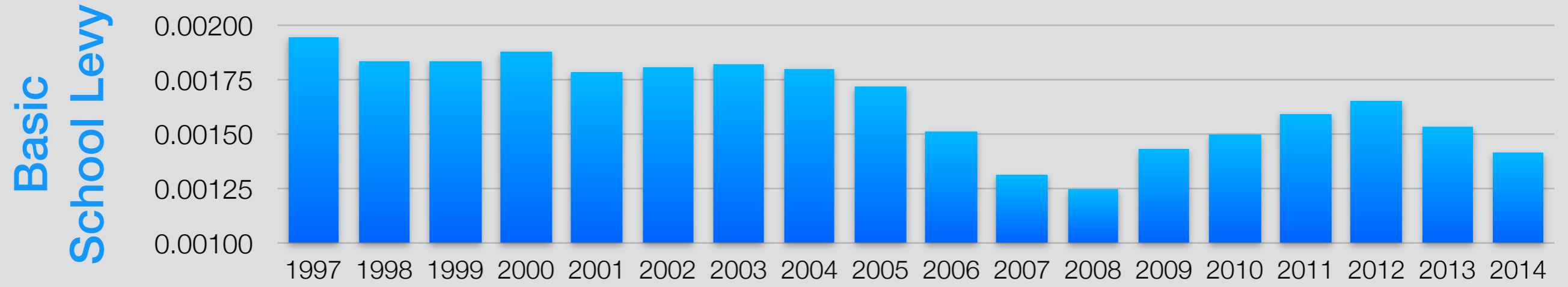
	FY14 Actual Budget	FY15 Final Budget	FY16 Original Budget
Total Revenue	\$8,169	\$7,340	\$8,013
Beginning Balance	\$69,491	\$77,660	\$85,000
Ending Balance	\$77,660	\$85,000	\$93,013

Budget Highlights

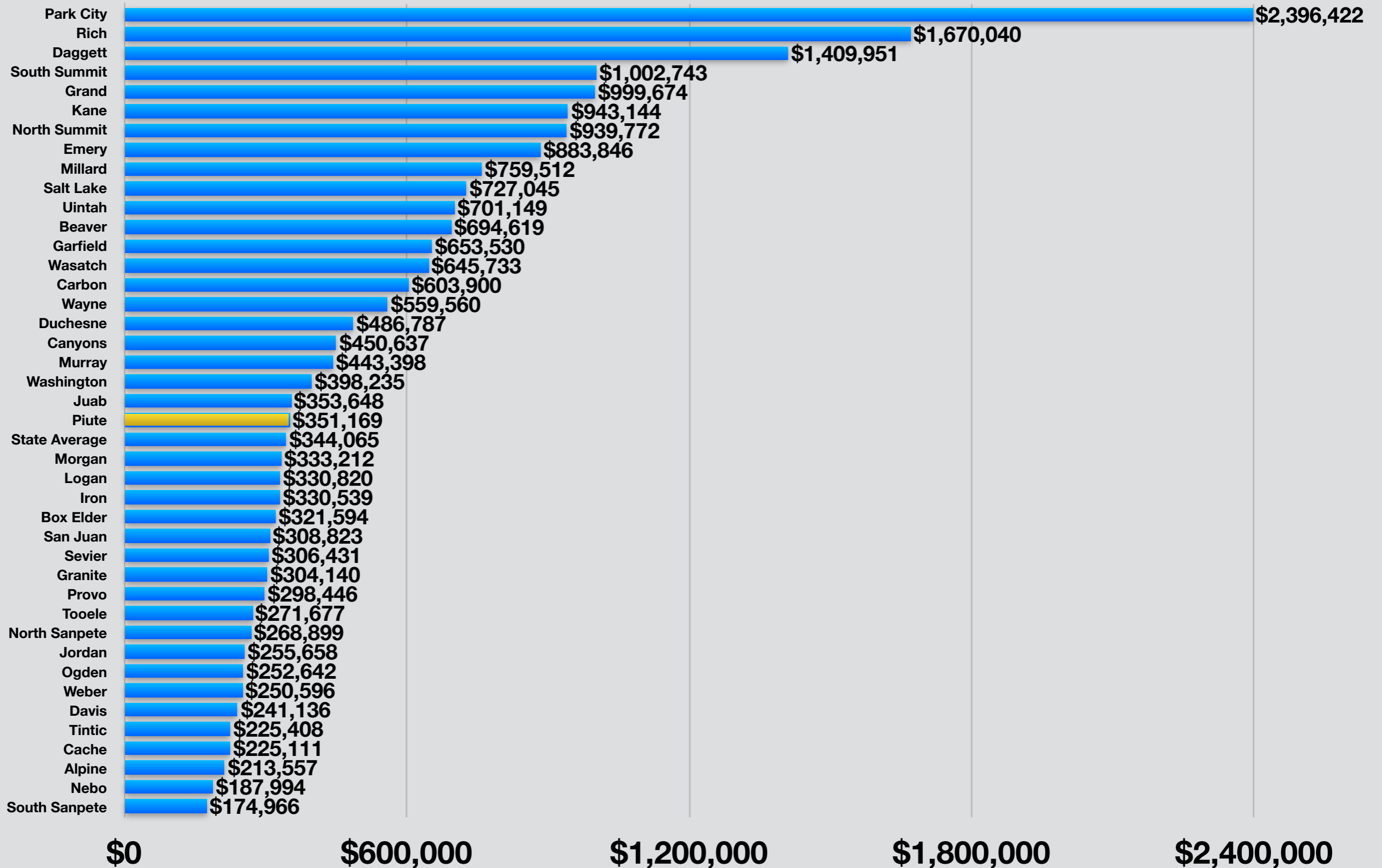
- * Fund 23 (Non K12) is being merged with Fund 10. Includes \$38,391 transfer to General Fund
- * Moving \$500,000 from General Fund to Capital Projects Fund
- * Moving \$35,000 from General Fund to Food Services Fund
- * General Fund now projected to run a \$113,657 deficit in FY15 excluding Capital Projects transfer and a \$20,426 deficit in FY16 (First General Fund Deficit since 2002)

PCSD Historic Tax Rates

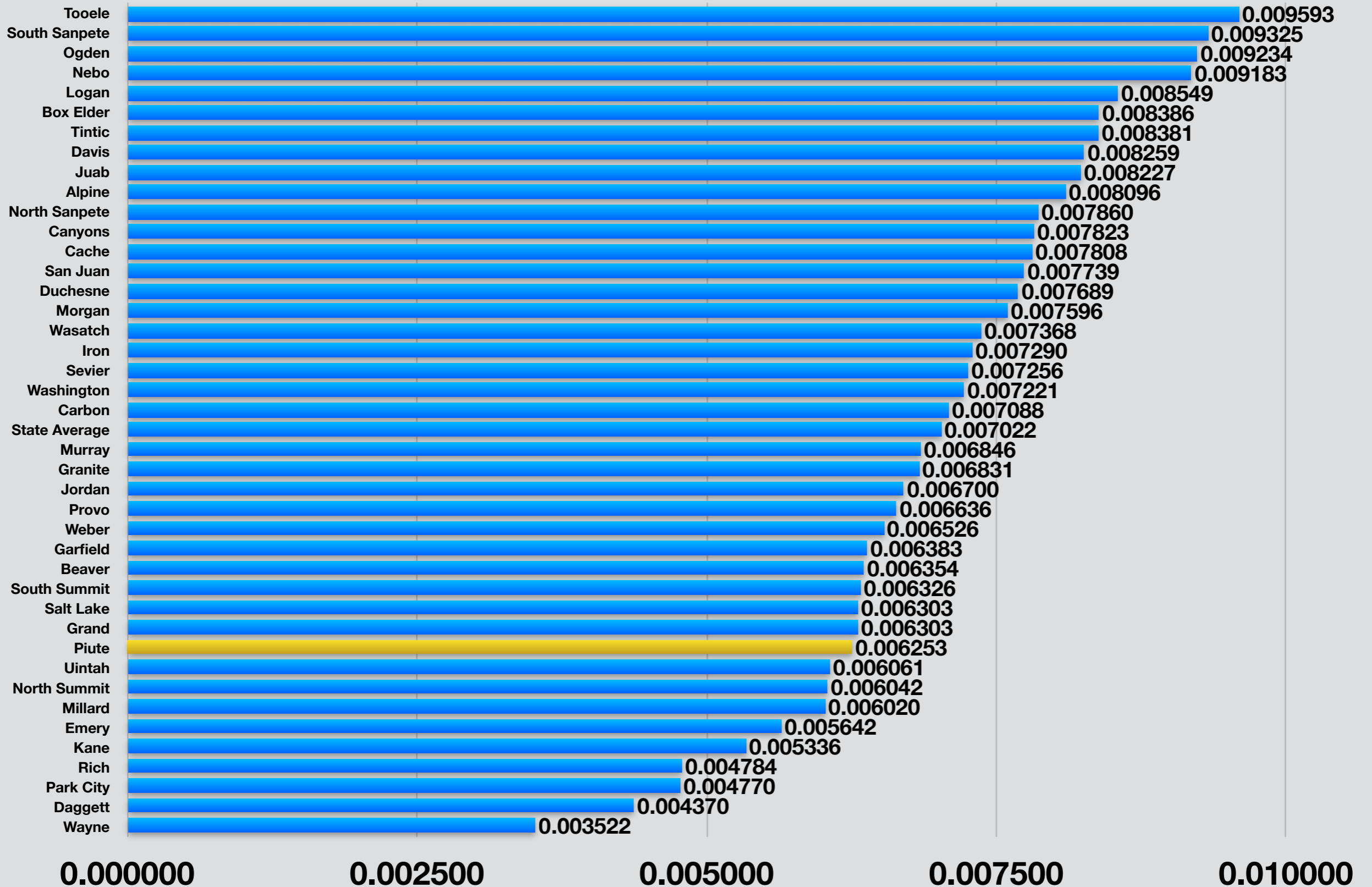




Assessed Valuation Per Student



School District Tax 2014



2015 Tax Rates

Tax	2013 Rate	2014 Rate	2015 Auditors Certified Rate	Auditors Rate 2015 Revenue
Capital Outlay Levy	0.000169	0.000165	0.000164	\$16,781
Board Local Levy	0.001840	0.001770	0.001729	\$176,921
Voted Local Levy	0.000307	0.000299	0.000292	\$29,879
GO Bond Payments	0.002800	0.002600	??	??
Basic School Levy	0.001535	0.001419	??	??
Total Tax	0.006651	0.006253	0.002185	\$223,581

2015 Tax Proposed Rates

Tax	2015 Auditors Certified Rate	Auditors Rate 2015 Revenue	2015 Proposed Tax Rate	2015 Proposed Rate Revenue
Capital Outlay Levy	0.000164	\$16,781	0.000164	\$16,781
Board Local Levy	0.001729	\$176,921	0.001729	\$176,921
Voted Local Levy	0.000292	\$29,879	0.000292	\$29,879
GO Bond Payments	??	??	0.002400	\$245,581
Basic School Levy	??	??	0.001300	\$133,023
Total Tax	0.002185	\$223,581	0.005885	\$602,185