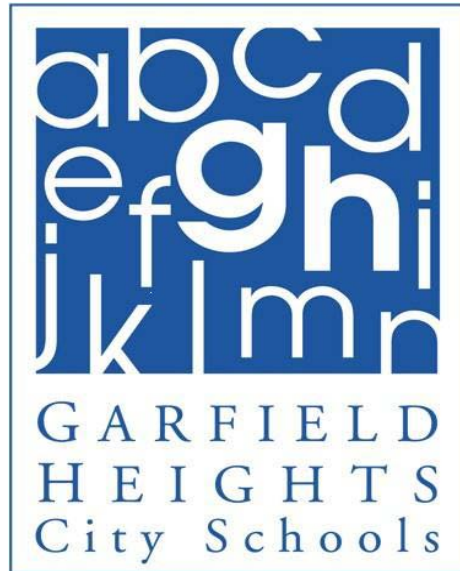


**GARFIELD HEIGHTS**  
**CITY SCHOOLS**



**ESTIMATED REVENUES**  
**PERMANENT APPROPRIATION MEASURE**  
**(BUDGET)**

**FISCAL YEAR ENDING**  
**JUNE 30, 2012**

*ESTIMATED REVENUE/  
PERMANENT APPROPRIATION (BUDGET) MEASURE  
FY 2012*

The Fiscal Year 2011 Estimated Revenue/Permanent Appropriation Measure contains **Estimated Revenue/Resources** and requested/proposed **Permanent Appropriations /Budget Expenditures** for all funds of the Garfield Heights City Schools.

Per the Ohio Revised Code, a permanent appropriation measure must be Board approved by September 30 of each fiscal year. Ohio law also prohibits an appropriation amount to be in excess of total available resources (beginning unencumbered balance + estimated revenues).

The permanent appropriation amounts being requested for the General Fund are shown at the function level which is the second level of reporting in the Uniform School Accounting System (USAS). This category includes the following:

- Instruction (1000) – Regular, Special, Vocational, Other
- Support Services (2000) – Pupils, Staff, Board, Administration, Fiscal, Business, Operation and Maintenance of Plant, Transportation, Central
- Community Services (3000)
- Extracurricular Activities (4000)
- Facilities Acquisition (5000)
- Debt Service (6000)
- Transfers, Advances, Refunds of Prior Year Receipts (7000)

Also shown are the General Fund budget totals for the third level of reporting which is at the object level:

- Personal Services (100)
- Employee Retirement and Insurance (200)
- Purchased Services (400)
- Materials/Supplies (500)
- Capital Outlay (600/700)
- Debt Service (800)
- Other Expenditures (800)
- Other Financing Sources (900)

All other fund requested appropriations/budgets are at the fund level which is the first level of reporting as stipulated under Ohio law.

## **GENERAL FUND**

**General Fund (001):** This is the general operating fund of the district.

### Estimated Revenues/Resources

At the end of FY11, the General Fund had a carryover unencumbered/unreserved balance of **\$2,795,306**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2012 is currently estimated to be **\$32,263,357**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund are estimated to be **\$34,478,129**.

**General Property Tax** is based on the May 11 financial forecast projections. The final valuation amounts will not be known until December 2011. **Tangible Personal Property** tax amount is also not yet known. Therefore, this amount is also based on the May 11 financial forecast. Once again, new valuation amounts will not be known until December 2011. **Other Tax** is the amount of property taxes the district received from the City View TIF. This amount is based on the amount received in the prior fiscal year which was reduced due to the City View valuation decrease.

**Interest income** is expected to remain the same from the previous fiscal year. A major portion of the interest income is from available cash to invest. The estimated pay to participate fees are based on the previous year's amount due to no change in the fee structure. These fees will cover a portion of the cost of coaches and transportation. **Tuition, rental income, and miscellaneous revenues** are estimated to remain relatively the same as the prior fiscal year.

The **State Foundation** amount is based on the May 11 financial forecast as provided by the Ohio Department of Education. Pupil transportation and special education state reimbursements are also included in this Foundation revenue amount. **Homestead /Rollback** are based on a percentage of the real property taxes for residential homeowners only. The **Tangible Personal Property Tax Reimbursement** is the State's hold harmless amount for lost tangible personal property taxes enacted by State legislation. This amount is expected to be reduced drastically due to House Bill 135.

**Total Revenues are estimated to decrease by 3.6% from Fiscal Year 2011 actual.**

**In breaking down our revenue sources: 41% comes from local sources with the majority being property taxes and 57% comes from the State of Ohio.**

## Permanent Appropriations/Budget

The proposed appropriations for the General Fund are built on conservative expected costs in the various areas and anticipated budget needs for the various service areas and buildings.

**Salaries and Wages/100 - \$19,667,000 (58.6%)** The salary and wage amount shown reflect projected wages. This amount is based on the estimated salaries that will be earned by all employees who currently have contracts for the school year. In addition, the salary/wage amount includes projected estimates for substitutes, overtime, and any supplemental contracts. The requested appropriated Salary and Wages amount is a 1.0% increase from FY11 actual.

**Employee Retirement and Insurance/200 - \$6,979,000 (20.8%)** The fringe benefit appropriation amount also reflects the decrease in staffing levels and wage freezes. Included here are the Board's incurred costs for retirement (14% of wages earned) and for Medicare on new employees hired after 1986 (1.45% of wages earned). Health insurance costs are also considered a fringe benefit. Health insurance premiums for medical, prescription, vision and life insurance are estimated to increase for a 12% change in the aggregate for family coverage and single coverage. Worker's compensation, which is based on a percentage of payrolls, is included as a fringe benefit. The Employee Retirement and Insurance amount is significantly higher than actual FY11 due to the fact that we used budget stabilization funds to offset our health insurance costs. Therefore, since these stabilization funds have been eliminated, the requested employee Retirement and Insurance appropriation is a 24% **increase** from FY11 actual.

**Purchased Services/400 - \$4,946,900 (14.7%)** The purchased service areas are costs incurred by the district for services provided by outside agencies, vendors, sources, etc. Areas where there is expected to be a significant increase are the Special Education Instruction (1200), Other Education (1900), and Support Services-Instructional Staff (2200). Grant funding has decreased for special education needs, therefore the General Fund will need to pick up the difference. In addition, the Community School obligation is expected to exceed \$1,200,000. The requested Purchased Service appropriation is a 7.5% **increase** from FY11 actual expenditures.

**Supplies and Materials/500 - \$755,100 (2.3%)** The administrative team has determined the material and supply needs for their buildings/departments. The team also made every effort in the past to keep these amounts within reason even instituting a 5% reduction where possible. However, there are curriculum and testing areas that need additional instructional supplies thus causing the requested appropriated amount for Supplies and Materials to be a 42% **increase** than was actually expended in FY11.

**Capital Outlay – New & Replacement/600,700 - \$140,500 (0.4%)** This is equipment needed for instruction, special education, technology, maintenance, replacement vehicles, and for needed renovations/maintenance projects on our buildings and grounds. A majority of the new and replacement equipment and projects will be done through Permanent Improvement Fund and Classroom Facilities Maintenance Fund. The requested appropriation amount for Capital Outlay is a 3.2% **increase** from what was actually expended in FY10.

**Debt Service/Lease Purchase - \$283,000 (.8%)** This amount represents debt service payments for our two QZABs. The HVAC lease purchase from the High School project has been paid off. The requested appropriation amount for these payments is a 61% **decrease from FY11 actual**.

**Other Objects/800 - \$682,000 (2.0%)** This amount represents dues and fees for professional organizations, state audit fees, county auditor/treasurer fees, contingencies, and liability insurance. The county auditor/treasurer fees have continued to increase each year; therefore, they are estimated to increase this fiscal year. However, all other areas including state audit fees are expected to decrease or remain the same. The requested appropriation amount for Other Objects is a 10% **increase** from FY11 actual.

**Other Financing Uses/900 - \$105,000 (.3%)** includes transfers, advances, and refunds of prior year receipts. Transfers are expected to be needed for various grant funds to supplement their programming. We do not budget for advance as they vary significantly from year to year and are reimbursed in the next year.

The total requested appropriation amount for the General Fund is \$33,558,500. This is a 3.2% **increase** over prior year actual expenditures. **The appropriated amounts do not mean that the whole amount will be needed. Events do take place during the school year that will not be anticipated. Therefore, revisions/amendments to the appropriated amounts may be necessary. The Board will be fully apprised when that situation occurs.**

While revenues are anticipated to decrease and program expenditures are projected to increase slightly, the district **may** need to utilize \$1,295,000 of its carryover balance from fiscal year 2011. This appropriation measure leaves the district with a minimal year-end balance of approximately \$920,000 (less than 3% of budget expenditures).

**Ohio law mandates that a district cannot appropriate more than total available resources. Total available resources are calculated by adding the beginning unencumbered balance and total estimated revenues.**

## **BOND RETIREMENT FUND**

**Bond Retirement (002):** A fund provided for the retirement of serial bonds and short term loans. All revenue derived from general or special levies, either within or exceeding the ten-mill limitation, which is levied for debt charges on bonds or loans, shall be paid into this fund.

The estimated revenue is the approved bond levy being assessed on the same valuations used for the General Fund. The principal and interest payment amounts appropriated are the amount of debt obligation being incurred by the district this fiscal year. An amortization schedule of annual debt service requirements has been established. The district has four debt issues that are paid from this fund: 2002 Bond Issue, 2004 Bond Issue, 2006 Refunding Issue and the Energy Conservation Bond Issue.

## **PERMANENT IMPROVEMENT FUND**

**Permanent Improvement Fund (003):** The permanent improvement fund accounts for those monies generated through a separate property tax levy. Proceeds of the fund may be used to acquire, construct, or improve any property or asset with a useful life of five years or more (Chapter 5705.01(E), R.C.).

The appropriation amounts for the Permanent Improvement (PI) Funds are limited by the revenue generated from the PI levy. This amount is also estimated using the same property valuations for the General Fund. The PI fund shows requested appropriated amounts for building maintenance and improvement projects and technology equipment to be purchased for this school year. Also included here are lease-purchase payments for equipment in the Center for Performing Arts that mature in 2018.

## **BUILDING FUND**

**Building Fund (004):** Used to record financial transactions related to the construction and/or renovation projects.

The appropriation amount being requested is for the overall anticipated building construction costs to be incurred for the last of completion costs still outstanding on the Center for Performing Arts and for the remaining Qualified Zone Academy Bond (QZAB) proceeds.

## **FOOD SERVICE FUND**

**Food Services Fund (006):** Used to record financial transactions related to the food service operation.

The Food Service Fund's requested appropriation is based on estimated wages, retirement and health benefit costs for cafeteria personnel in addition to the estimated food costs for the coming fiscal year. The food costs are based on prior history and projected needs. Estimated revenues are based on prior year food sales with no increase in prices.

## **EXPENDABLE TRUST**

**Expendable Trust (007):** A fund used to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, and other governmental and/or other funds.

The requested appropriation for these funds are based on each fund's scholarship amounts granted as detailed in the trust agreements. The district is estimated to award 14 scholarships this fiscal year.

## **NONEXPENDABLE TRUST FUNDS**

**Blaugrund Scholarship Nonexpendable Trust Fund (008)** Used for annual scholarship awarded by the district. Nonexpendable infers that only interest can be used and not the principal.

The requested appropriation for this fund is limited to the interest revenue projected to be generated.

## **UNIFORM SCHOOL SUPPLIES FUND**

**Uniform School Supplies Fund (009)** Accounts for the purchase and resale of school supplies.

Appropriations for these funds are limited to the total estimated/available resources from collection of schools fees for various instructional supply items such as workbooks, art, technology, and any other applicable instructional supply item. The requested appropriation amounts are building based. Due to the high volume of waived fees, this fund will not break even and will need a transfer of funds to avoid a year end deficit.

## **CLASSROOM FACILITIES**

**Classroom Facilities Fund (010):** A fund provided to account for monies received and expended in connection with contracts entered into by the school district and the Ohio Department of Education for the building and equipping of classroom facilities.

The requested appropriation for this fund is based on the projected construction cost to expand and renovate Maple Leaf and Elmwood schools through the Ohio Schools Facilities Commission.

## **ROTARY FUND**

**Internal Services Rotary (014):** A fund provided to account for operations that provide goods or services to other governmental units on a cost-reimbursement basis. The use of the fund may be applied to situations where the district acts as fiscal agent for a multi-district program.

The requested appropriation is based on estimated collection amounts and projected fund activity.

## **PUBLIC SCHOOL SUPPORT**

**Public School Support Fund (018):** Accounts for specific revenue sources (profit from vending machines, picture sales, etc) that are restricted to expenditures for specific purposes that could be curricular and extra-curricular related as approved by the Board.

The requested appropriation for these funds are limited to their projected total estimated/available resources and the requested appropriation amounts are based on that estimated revenue.

## **OTHER LOCAL GRANTS**

**Other Grant Fund (019):** Accounts for specific revenue sources except for state and federal grants that are legally restricted to expenditures for specific purposes.

The requested appropriation amounts are based on estimated intermediate grant amounts projected to be received this fiscal year.

## **EMPLOYEE BENEFITS SELF INSURANCE FUND**

**Employee Benefits Self-Insurance Fund (024):** A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life, dental, vision, or any other similar employee benefits. The Employee Benefits Self-Insurance Fund may make payments for services provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.

The requested appropriation amount is based on the projected/estimated cost of health insurance to be incurred and paid this fiscal year.

## **CLASSROOM FACILITIES MAINTENANCE FUND**

**Classroom Facilities Maintenance Fund (034):** A fund used to account for the proceeds of a levy for the maintenance of facilities.

As a requirement from the Ohio School Facility Commission, the district is required to set-a-side a half mill for classroom facilities maintenance. This half mill comes from the Permanent Improvement levy. The appropriation amount is based on the projected/estimated revenue generated from this half mill.



## **STUDENT MANAGED ACTIVITY**

**Student Managed Activity Funds (200)** Accounts for student activity programs that have student participation in the activity and have students involved in management of the program.

The requested appropriation amounts are limited to their total estimated/available resources from donations and fund raisers as outlined in each club's policy and purpose statements/estimated financial activity. The appropriation amounts are based on past history and projected needs as determined by the advisor. Student Managed activity funds included here are: Honor Society-HS/MS, Art Club, Spanish Club, Community Service and the various Senior Classes.

## **DISTRICT MANAGED ACTIVITY FUNDS**

**District Managed Fund (300):** Accounts for those student activity programs which have student participation in the activity but do not have students involved in management of the program.

The requested appropriation amounts are limited to their projected total estimated/available resources from extracurricular activities. The appropriation amounts are based on past history and projected needs as determined by the coordinator of student activities. District Managed activity funds included here are: Youth Drama, Garfield Mirror, Music Express, Vocal Music-HS/MS, Band-HS/MS, Drama-HS/MS, Library, Band-Maple Leaf, Yearbook, Athletics-HS/MS, Track-HS/MS, Dance Line, Cheerleaders-HS/MS, Academic Team, Band Uniforms, GHTV, Volleyball and DAWG Pound Store.

### *State Grant Funds (400)*

## **AUXILIARY SERVICES**

**Auxiliary Services Fund (401):** Fund used to account for monies which provide services and materials to pupils attending non-public schools within the school district.

The requested appropriations for these funds are limited to the amount of state grant money each non-public school (Trinity, John Paul II Academy, St. Monica) is estimated to receive in fiscal year 2012 along with any unused funds carried over from the previous fiscal year(s). This allocation is based on the number of students enrolled in each of these schools.

## **MANAGEMENT INFORMATION SYSTEMS**

**Management Information System Fund (432):** Fund provided for hardware and software development, or other costs associated with the requirements of the management information system.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year(s).

## **EARLY CHILDHOOD EDUCATION**

**Early Childhood Education Fund (439):** A fund to assist school districts in paying the cost of preschool programs for three and four year olds.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year. This is the third year for this program grant.

## **ONENET CONNECTIVITY**

**Data Communications Fund (451):** Provided to account for money for the installation and ongoing support of the data communication links connecting the school buildings to the Ohio Educational Computer Network and to the Internet.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year(s).

## **SCHOOLNET PROFESSIONAL DEVELOPMENT**

**School Net Professional Development Fund (452):** Provides for technology professional development.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year(s).

## **ALTERNATIVE SCHOOLS EDUCATION**

**Alternative Schools Education Fund (463):** A fund used to account for alternative educational programs for existing and new at-risk and delinquent youth. Programs shall be focused on youth in one or more of the following categories: those who have been expelled or suspended, those who have dropped out of school or who are at risk of dropping out of school, those who are habitually truant or disruptive, or those on probation or on parole from a Department of Youth Services' facility.

The requested appropriation is based on the projected/estimated cost to operate the district's alternative school.

## **MISCELLANEOUS STATE GRANT FUNDS**

**Miscellaneous State Grants (499):** A fund used to account for various monies received from state agencies which are not classified elsewhere. A separate special cost center must be used for each grant and be approved by the Auditor of State.

The budgets/appropriations for these funds are limited to the amount of state grant money each fund is estimated/projected to receive in fiscal year 2011 along with any unused funds carried over from the previous fiscal year(s). These state grants include the Comprehensive System of Learning Supports, Gifted Student Identification and Local Professional Development.

### *Federal Grant Funds (500)*

## **EDUCATION JOBS**

**Education Jobs (504):** This fund is to account for a local school district's allocation from the Federal Education Jobs Grant Fund.

The appropriation for this fund is limited to the amount of federal grant money we have been allocated through the state's allocation formula. This is the second and final year of this grant.

## **IDEA TITLE VI-B**

**IDEA, Part B, Special Education, Education of Handicapped Children (516):** Grants to assist states in providing an appropriate public education to all children with disabilities.

The appropriation for this fund is limited to the amount of federal grant money we have requested and have been allocated through the state's CCIP and federal stimulus allocation.

## **TECHNOLOGY TITLE II-D**

**Technology Title II-D (533):** A fund used to account for various monies received through state agencies from the federal government or directly from the federal government which are not classified elsewhere.

The appropriation for this fund is limited to the amount of federal grant money we have requested and have been allocated through the state's CCIP.

## **TITLE I SUB PART A**

**Title I, Sub Part A School Improvement Stimulus Subsidy (536):** Set-a-side of Title 1 stimulus dollars to provide financial assistance to State and Local educational agencies for school improvement.

The appropriation for this fund is limited to the amount of federal grant money we have requested and have been allocated through the federal stimulus allocation.

## **TITLE I**

**Title I, Disadvantaged Children/Targeted Assistance (572):** To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. Included are the Even Start and Comprehensive School Reform programs.

The appropriation for this fund is limited to the amount of federal grant money we have requested and have been allocated through the state's CCIP and federal stimulus allocation.

## **TITLE V**

**Title V - Innovative Education Programs (573):** To provide for various materials, technology, and projects implementing school improvement and parental involvement activities authorized under ESEA, Title I.

The appropriation for this fund is limited to the carryover funds remaining from Fiscal Year 2011 as this grant has been eliminated by the federal government.

## **DRUG FREE TITLE IV-B**

**Drug Free School Grant (584):** To offer a disciplined environment conducive to learning, by preventing violence in and around schools and strengthen programs that prevent the illegal use of alcohol, tobacco, and drugs, involve parents, and coordinated with related Federal, State, and community efforts and resources.

The appropriation for this fund is limited to the carryover funds remaining from Fiscal Year 2011 as this grant has been eliminated by the federal government.

## **EARLY CHILDHOOD SPECIAL EDUCATION**

**IDEA Preschool Grant for the Handicapped (587):** To address the improvement and expansion of services for handicapped children ages three (3) through five (5) years.

The appropriation for this fund is limited to the amount of federal grant money we have requested and have been allocated through the state's CCIP and federal stimulus allocation.

## **TITLE II-A**

**Title II-A Improving Teacher Quality (590):** A fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

The appropriation for this fund is limited to the amount of federal grant money we have requested and have been allocated through the state's CCIP.

GENERAL FUND  
(001)

GENERAL FUND 001	ACTUAL FY11	EST REV/ BUDGET FY12	Percent of Total
<b>BEGINNING BALANCE</b>	\$ 1,826,096	\$ 2,214,772	
<b>REVENUES</b>			
TOTAL LOCAL REVENUES	13,844,016	13,150,000	40.8%
TOTAL INTERMEDIATE REVENUES	0	0	0.0%
TOTAL STATE REVENUES	19,312,736	18,391,000	57.0%
TOTAL OTHER FINANCING SOURCES	325,855	722,357	2.2%
<b>TOTAL REVENUES</b>	<b>33,482,607</b>	<b>32,263,357</b>	<b>100%</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>35,308,703</b>	<b>34,478,129</b>	
<b>EXPENDITURES</b>			
1100 REGULAR INSTRUCTION	12,520,826	14,085,600	42.0%
1200 SPECIAL INSTRUCTION	2,610,194	2,680,500	8.0%
1300 VOCATIONAL INSTRUCTION	297,810	205,200	0.6%
1900 OTHER INSTRUCTION	2,458,365	2,743,000	8.2%
2100 SUPPORT SERVICES - PUPILS	1,986,054	2,191,500	6.5%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,873,029	1,876,500	5.6%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	42,767	96,500	0.3%
2400 SUPPORT SERVICES - ADMINISTRATION	2,999,128	2,957,500	8.8%
2500 SUPPORT SERVICES - FISCAL	969,838	1,056,700	3.1%
2600 SUPPORT SERVICES - BUSINESS	549,659	550,500	1.6%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLAN	3,273,604	3,277,500	9.8%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	800,239	795,000	2.4%
2900 SUPPORT SERVICES - CENTRAL	350,430	372,000	1.1%
3000 COMMUNITY SERVICES	237	0	0.0%
4000 EXTRACURRICULAR ACTIVITIES	273,986	282,500	0.8%
5000 FACILITIES ACQUISITION/CONSTRUCTION	451,271	0	0.0%
6100 DEBT SERVICE	282,814	283,000	0.8%
7200 TRANSFERS OUT	35,772	100,000	0.3%
7400 ADVANCES OUT	722,357	0	
7500 REFUND OF PRIOR YEAR RECEIPTS	15,017	5,000	0.0%
7900 CONTINGENCY	0	0	
<b>TOTAL EXPENDITURES</b>	<b>32,513,397</b>	<b>33,558,500</b>	<b>99.90%</b>
Personal Services	19,476,430	19,667,000	58.6%
Employee Retirement and Insurance	5,631,407	6,979,000	20.8%
Purchased Services	4,603,662	4,946,900	14.7%
Supplies and Materials	530,656	755,100	2.3%
Capital Outlay - New	121,279	82,000	0.2%
Capital Outlay - Replacement	23,855	58,500	0.2%
Debt Service/Lease Purchase	734,085	283,000	0.8%
Other Objects	618,877	682,000	2.0%
Other Financing Uses	773,146	105,000	0.3%
	<b>32,513,397</b>	<b>33,558,500</b>	<b>100%</b>
<b>ENDING BALANCE</b>	2,795,306	\$ 919,629	
<b>LESS ENCUMBRANCES</b>	580,534		
<b>UNENCUMBERED BALANCE</b>	<b>\$ 2,214,772</b>		

BOND RETIREMENT  
(002)

<b>BOND RETIREMENT FUND 002</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 992,629	\$ 850,079
TOTAL REVENUES:	3,560,682	3,471,000
AVAILABLE RESOURCES	<u>4,553,311</u>	<u>4,321,079</u>
TOTAL EXPENDITURES	<u>3,703,232</u>	<u>3,425,433</u>
ENDING BALANCE	850,079	<u>\$ 895,646</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 850,079</u>	

PERMANENT IMPROVEMENT  
(003)

<b>PERMANENT IMPROVEMENT FUND 003</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY11</b>
BEGINNING BALANCE	\$ 377,272	\$ 2,471,800
TOTAL REVENUES	2,438,482	165,600
AVAILABLE RESOURCES	<u>2,815,754</u>	<u>2,637,400</u>
TOTAL EXPENDITURES	<u>328,362</u>	<u>442,500</u>
ENDING BALANCE	2,487,392	\$ 2,194,900
LESS ENCUMBRANCES	15,592	
UNENCUMBERED BALANCE	<u><u>\$ 2,471,800</u></u>	

BUILDING FUND  
(004)

<b>BUILDING FUND 004</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 328,120	\$ 199,037
TOTAL REVENUES	0	0
AVAILABLE RESOURCES	<u>328,120</u>	<u>199,037</u>
TOTAL EXPENDITURES	<u>27,995</u>	<u>199,037</u>
ENDING BALANCE	300,125	\$ -
LESS ENCUMBRANCES	<u>101,088</u>	
UNENCUMBERED BALANCE	<u><u>\$ 199,037</u></u>	



FOOD SERVICE  
(006)

<b>FOOD SERVICE 006</b>	<b>ACTUAL FY10</b>	<b>EST REV/ BUDGET FY11</b>
BEGINNING BALANCE	\$ 695,424	\$ 717,865
TOTAL REVENUES	1,311,066	1,291,000
AVAILABLE RESOURCES	<u>2,006,490</u>	<u>2,008,865</u>
TOTAL EXPENDITURES	<u>1,270,932</u>	<u>1,321,000</u>
ENDING BALANCE	735,558	<u>\$ 687,865</u>
LESS ENCUMBRANCES	17,693	
UNENCUMBERED BALANCE	<u>\$ 717,865</u>	

EXPENDABLE TRUST FUND  
(007)

<b>EXPENDABLE TRUST FUND 007</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 27,713	\$ 25,364
TOTAL REVENUES:	14,134	20,000
AVAILABLE RESOURCES	<u>41,847</u>	<u>45,364</u>
TOTAL EXPENDITURES	<u>16,483</u>	<u>45,000</u>
ENDING BALANCE	25,364	\$ 364
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 25,364</u></u>	

NON EXPENDABLE TRUST  
(008)

NON EXPENDABLE TRUST 008	ACTUAL FY11	EST REV/ BUDGET FY12
BEGINNING BALANCE	\$ 102,605	\$ 102,415
TOTAL REVENUES	810	800
AVAILABLE RESOURCES	<u>103,415</u>	<u>103,215</u>
TOTAL EXPENDITURES	1,000	<b>1,000</b>
ENDING BALANCE	102,415	<u>\$ 102,215</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 102,415</u>	

UNIFORM SCHOOL SUPPLIES  
(009)

<b>UNIFORM SCHOOL SUPPLIES FUND 009</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 26,902	\$ 13,332
TOTAL REVENUES	141,745	97,000
AVAILABLE RESOURCES	<u>168,647</u>	<u>110,332</u>
TOTAL EXPENDITURES	<u>143,556</u>	<u>110,000</u>
ENDING BALANCE	25,091	<u>\$ 332</u>
LESS ENCUMBRANCES	11,759	
UNENCUMBERED BALANCE	<u>\$ 13,332</u>	

CLASSROOM FACILITIES  
(010)

<b>CLASSROOM FACILITIES 010</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 58	\$ (284,556)
TOTAL REVENUES	13,730,644.00	2,600,000.00
AVAILABLE RESOURCES	<u>13,730,702.00</u>	<u>2,315,444.00</u>
TOTAL EXPENDITURES	<u>7,981,654.00</u>	<u>2,300,000.00</u>
ENDING BALANCE	5,749,048.00	15,444.00
LESS ENCUMBRANCES	<u>6,033,604.00</u>	
UNENCUMBERED BALANCE	<u>(284,556.00)</u>	

ROTARY  
(014)

<b>ROTARY 014</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 66,328	\$ 44,941
TOTAL REVENUES	75,740	45,000
AVAILABLE RESOURCES	<u>142,068</u>	<u>89,941</u>
TOTAL EXPENDITURES	<u>79,460</u>	<u>81,000</u>
ENDING BALANCE	62,608	<u>\$ 8,941</u>
LESS ENCUMBRANCES	17,667	
UNENCUMBERED BALANCE	<u>\$ 44,941</u>	

PUBLIC SCHOOL SUPPORT  
(018)

<b>PUBLIC SCHOOL SUPPORT 018</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 72,285	\$ 77,651
TOTAL REVENUES	55,445	55,000
AVAILABLE RESOURCES	<u>127,111</u>	<u><b>131,938</b></u>
EXPENDITURES:		
TOTAL EXPENDITURES	<u>45,171</u>	<u><b>129,000</b></u>
ENDING BALANCE	82,559	<u>\$ 3,651</u>
LESS ENCUMBRANCES	4,908	
UNENCUMBERED BALANCE	<u>\$ 77,651</u>	

OTHER GRANTS  
(019)

<b>OTHER GRANT FUNDS 019</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY11</b>
BEGINNING BALANCE	\$ 10,788	\$ 11,352
TOTAL REVENUES	15,578	9,000
AVAILABLE RESOURCES	<u>26,366</u>	<u>20,352</u>
TOTAL EXPENDITURES	<u>13,490</u>	<u>18,700</u>
ENDING BALANCE	12,876	<u>\$ 1,652</u>
LESS ENCUMBRANCES	1,524	
UNENCUMBERED BALANCE	<u><u>\$ 11,352</u></u>	



BENEFIT SELF INSURANCE  
(024)

<b>BENEFIT SELF INSURANCE FUND 024</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 526,559	\$ 484,316
TOTAL REVENUES	267,976	300,000
AVAILABLE RESOURCES	<u>794,535</u>	<u>784,316</u>
TOTAL EXPENDITURES	<u>309,974</u>	<u>300,000</u>
ENDING BALANCE	484,561	\$ 484,316
LESS ENCUMBRANCES	245	
UNENCUMBERED BALANCE	<u><u>\$ 484,316</u></u>	

CLASSROOM FACILITIES MAINTENANCE  
(034)

<b>CLASSROOM FACILITIES MAINTENANCE FUND 034</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ -	\$ 26,158
TOTAL REVENUES	220,133.00	206,600
AVAILABLE RESOURCES	<u>220,133.00</u>	<u>232,758</u>
TOTAL EXPENDITURES	<u>190,345.00</u>	<u>230,200</u>
ENDING BALANCE	29,788.00	\$ 2,558
LESS ENCUMBRANCES	<u>3,630.00</u>	
UNENCUMBERED BALANCE	<u>\$ 26,158</u>	

STUDENT MANAGED ACTIVITY  
(200)

<b>STUDENT MANAGED ACTIVITY 200</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 47,765	\$ 35,101
TOTAL REVENUES	85,550	73,500
AVAILABLE RESOURCES	<u>133,315</u>	<u>108,601</u>
TOTAL EXPENDITURES	<u>96,218</u>	<u>105,300</u>
ENDING BALANCE	37,097	<u>\$ 3,301</u>
LESS ENCUMBRANCES	1,997	
UNENCUMBERED BALANCE	<u>\$ 35,100</u>	

DISTRICT MANAGED ACTIVITY  
(300)

<b>DISTRICT MANAGED ACTIVITY 300</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 52,903	\$ 42,307
TOTAL REVENUES	125,651	126,000
AVAILABLE RESOURCES	<u>178,554</u>	<u>168,307</u>
TOTAL EXPENDITURES	<u>131,469</u>	<u>141,700</u>
ENDING BALANCE	47,085	<u>\$ 26,607</u>
LESS ENCUMBRANCES	4,778	
UNENCUMBERED BALANCE	<u>\$ 42,307</u>	

AUXILIARY SERVICES  
(401)

<b>AUXILIARY SERVICES FUND 401</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 85,540	\$4,572
TOTAL REVENUES	664,836	627,300
AVAILABLE RESOURCES	<u>750,376</u>	<u>631,872</u>
TOTAL EXPENDITURES	<u>660,137</u>	<u>624,000</u>
ENDING BALANCE	90,239	<u>\$ 7,872</u>
LESS ENCUMBRANCES	<u>85,667</u>	
UNENCUMBERED BALANCE	<u><u>4,572</u></u>	

EMIS  
(432)

	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
<b>EMIS 432</b>		
BEGINNING BALANCE	\$ 6,637	\$ 11,203
TOTAL REVENUES	5,000	5,000
AVAILABLE RESOURCES	<u>11,637</u>	<u>16,203</u>
TOTAL EXPENDITURES	<u>434</u>	<u>16,200</u>
ENDING BALANCE	11,203	<u>\$ 3</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 11,203</u>	

EARLY CHILDHOOD EDUCATION CHALLENGE  
(439)

<b>EARLY CHILDHOOD EDUCATION 439</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 23	\$ 8,513
TOTAL REVENUES	89,545	102,000
AVAILABLE RESOURCES	<u>89,568</u>	<u>110,513</u>
TOTAL EXPENDITURES	<u>81,055</u>	<u>110,513</u>
ENDING BALANCE	8,513	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 8,513</u></u>	

ONENET CONNECTIVITY  
(451)

<b>ONENET CONNECTIVITY 451</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 11,461	\$ 11,451
TOTAL REVENUES	11,375	10,000
AVAILABLE RESOURCES	<u>22,836</u>	<u>21,451</u>
TOTAL EXPENDITURES	<u>6,375</u>	<u>21,450</u>
ENDING BALANCE	16,461	\$ 1
LESS ENCUMBRANCES	5,010	
UNENCUMBERED BALANCE	<u>\$ 11,451</u>	



SCHOOLNET PROFESSIONAL DEVELOPMENT  
(452)

	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
<b>SCHOOLNET PROFESS DEVELOPMENT 452</b>		
BEGINNING BALANCE	\$ 9	\$ 9
TOTAL REVENUES	0	1,500
AVAILABLE RESOURCES	<u>9</u>	<u>1,509</u>
TOTAL EXPENDITURES	<u>0</u>	<u>1,500</u>
ENDING BALANCE	9	<u>\$ 9</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 9</u>	

ALTERNATIVE EDUCATION CHALLENGE  
(463)

<b>ALTERNATIVE EDUCATIONCHALLENGE 463</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 81	\$ -
TOTAL REVENUES	65,250	38,783
AVAILABLE RESOURCES	<u>65,331</u>	<u>38,783</u>
TOTAL EXPENDITURES	<u>65,331</u>	<u>38,783</u>
ENDING BALANCE	0	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ -</u>	

MISCELLANEOUS STATE GRANTS  
(499)

<b>MISCELLANEOUS STATE GRANT FUNDS 499</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 33,810	\$ 30,750
TOTAL REVENUES	1,850	1,500
AVAILABLE RESOURCES	<u>35,660</u>	<u>32,250</u>
TOTAL EXPENDITURES	<u>4,910</u>	<u>29,100</u>
ENDING BALANCE	30,750	<u>\$ 3,139</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 30,750</u>	

EDUCATION JOBS  
(504)

<b>EDUCATION JOBS FUND (504)</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ -	\$ -
TOTAL REVENUES	0	882,890
AVAILABLE RESOURCES	<u>0</u>	<u>882,890</u>
TOTAL EXPENDITURES	<u>0</u>	<u>882,890</u>
ENDING BALANCE	0	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ -</u></u>	

IDEA TITLE VI-B  
(516)

<b>TITLE VI-B FUND 516</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 215,486	\$ (59,894)
TOTAL REVENUES	1,141,933	894,837
AVAILABLE RESOURCES	<u>1,357,419</u>	<u>834,943</u>
TOTAL EXPENDITURES	<u>1,275,943</u>	<u>834,683</u>
ENDING BALANCE	81,476	<u>\$ 260</u>
LESS ENCUMBRANCES	61,814	
UNENCUMBERED BALANCE	<u>\$ 198,170</u>	

TECHNOLOGY, TITLE II-D  
(533)

<b>TECHNOLOGY, TITLE II-D 533</b>	<b>ACTUAL FY10</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 23	\$ (304)
TOTAL REVENUES	230,220	73,400
AVAILABLE RESOURCES	<u>230,243</u>	<u>73,096</u>
TOTAL EXPENDITURES	<u>230,243</u>	<u>73,069</u>
ENDING BALANCE	0	<u>\$ 27</u>
LESS ENCUMBRANCES	304	
UNENCUMBERED BALANCE	<u>\$ (304)</u>	

TITLE I  
SUB PART A  
(536)

<b>TITLE I SUB A 536</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 63	\$ (31,455)
TOTAL REVENUES	75,977	141,500
AVAILABLE RESOURCES	<u>76,040</u>	<u>110,045</u>
TOTAL EXPENDITURES	<u>20,864</u>	<u>110,000</u>
ENDING BALANCE	55,176	<u>\$ 45</u>
LESS ENCUMBRANCES	<u>83,608</u>	
UNENCUMBERED BALANCE	<u><u>\$ (31,455)</u></u>	

TITLE I  
(572)

<b>TITLE I FUND 572</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 18,008	\$ (56,589)
TOTAL REVENUES	1,136,516	1,132,311
AVAILABLE RESOURCES	<u>1,154,524</u>	<u>1,075,722</u>
TOTAL EXPENDITURES	<u>1,152,375</u>	<u>1,075,311</u>
ENDING BALANCE	2,149	\$ 411
LESS ENCUMBRANCES	58,738	
UNENCUMBERED BALANCE	<u>\$ (56,589)</u>	



TITLE V  
(573)

<b>TITLE V FUND 573</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 2,074	\$ 2,074
TOTAL REVENUES	0	0
AVAILABLE RESOURCES	<u>2,074</u>	<u>2,074</u>
TOTAL EXPENDITURES	<u>0</u>	<u>2,074</u>
ENDING BALANCE	2,074	<u>\$ -</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 2,074</u></u>	

DRUG FREE TITLE IV  
(584)

<b>DRUG FREE GRANT FUND 584</b>	<b>ACTUAL FY10</b>	<b>EST REV/ BUDGET FY11</b>
BEGINNING BALANCE	\$ 70	\$ 5,946
TOTAL REVENUES	168,233	0
AVAILABLE RESOURCES	<u>168,303</u>	<u>5,946</u>
TOTAL EXPENDITURES	<u>161,807</u>	<u>5,946</u>
ENDING BALANCE	6,496	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 6,496</u></u>	

EARLY CHILDHOOD SPECIAL EDUCATION  
(587)

<b>EARLY CHILDHOOD SPECIAL EDUCATION FUND 587</b>	<b>ACTUAL FY11</b>	<b>EST REV/ BUDGET FY12</b>
BEGINNING BALANCE	\$ 65	\$ 2,792
TOTAL REVENUES	29,478	35,501
AVAILABLE RESOURCES	<u>29,543</u>	<u><b>38,293</b></u>
TOTAL EXPENDITURES	<u>26,751</u>	<u><b>38,289</b></u>
ENDING BALANCE	2,792	<u>\$ 4</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 2,792</u></u>	

TITLE II-A  
(590)

<b>TITLE II-A FUND 590</b>	<b>ACTUAL FY10</b>	<b>EST REV/ BUDGET FY11</b>
BEGINNING BALANCE	\$ 184	\$ (74,217)
TOTAL REVENUES	479,996	542,374
AVAILABLE RESOURCES	<u>480,180</u>	<u>468,157</u>
TOTAL EXPENDITURES	<u>480,034</u>	<u>467,374</u>
ENDING BALANCE	146	<u>\$ 783</u>
LESS ENCUMBRANCES	74,363	
UNENCUMBERED BALANCE	<u>\$ (74,217)</u>	