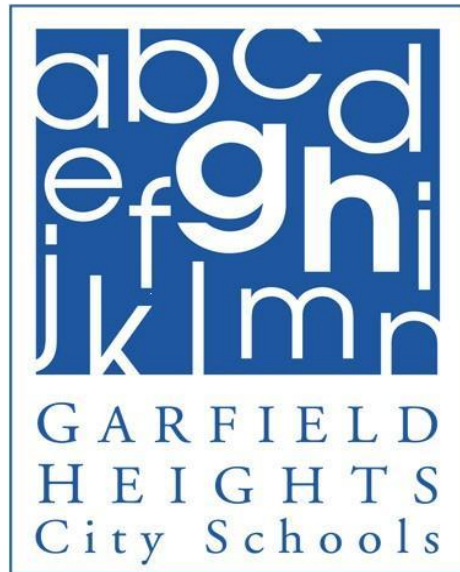


**GARFIELD HEIGHTS
CITY SCHOOLS**



ESTIMATED REVENUES

PERMANENT APPROPRIATION MEASURE

Fiscal Year 2013

***ESTIMATED REVENUE/
PERMANENT APPROPRIATION (BUDGET) MEASURE
FY 2013***

The Fiscal Year 2013 Estimated Revenue/Permanent Appropriation Measure contains **Estimated Revenue/Resources** and requested/proposed **Permanent Appropriations /Budget Expenditures** for all funds of 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 FY12, the General Fund had a carryover unencumbered/unreserved balance of **\$699,119**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2013 is currently estimated to be **\$34,528,000**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund are estimated to be **\$35,227,119**.

General Property Tax is based on the May 12 financial forecast projections. The final valuation amounts will not be known until December 2012. The **Public Utility Tangible Property** tax is also based on the May 12 financial forecast projections as the final valuation will also not be known until December 2012. The **Other Tax** is the amount of property taxes the district receives 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 being reduced due to the lowering of the fee amount. 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 12 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 again due to House Bill 135.

Total Revenues are estimated to increase by 4.4% from Fiscal Year 2012 actual due to the passage of the \$4.1 million Emergency Levy passed in March 2012

In breaking down our revenue sources: 41.8% comes from local sources with the majority being property taxes and 56.9% comes from the State of Ohio. The remaining 1.3% is from Other Financing Sources.

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 - \$19,681,000 (56.5%) 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 incentives, substitutes, overtime, and any supplemental contracts. Lastly, all termination benefit (severance) payments are reflected here. The requested appropriated Salary and Wages amount is a .6% **decrease** from FY12 actual.

Employee Retirement and Insurance/200 - \$7,472,900 (21.5%) 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 an 11% change in the aggregate for family coverage and single coverage. Worker's compensation, which is based on a percentage of the payroll, is included as a fringe benefit. The Employee Retirement and Insurance requested appropriation amount is a 10.6% **increase** from FY12 actual.

Purchased Services/400 - \$5,575,900 (16.0%) 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 \$1,800,000. The requested Purchased Service appropriation is a 6.3% **increase** from FY12 actual expenditures.

Supplies and Materials/500 - \$893,850 (2.6%) The administrative team has determined the material and supply needs for their buildings/departments. However, there are curriculum and testing areas that need additional instructional supplies along with the elimination of student fees in Grades K-8 thus causing the requested appropriated amount for Supplies and Materials to be a 63.2% **increase** than was actually expended in FY12.

Capital Outlay – New & Replacement/600,700 - \$146,000 (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 the Permanent Improvement Fund and the Classroom Facilities Maintenance Fund. The requested appropriation amount for Capital Outlay is an 81.1% **increase** from what was actually expended in FY12.

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 61.4% **decrease from** FY12 actual.

Other Objects/800 - \$670,100 (1.9%) 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, these fees 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 20.8% **decrease** from FY12 actual.

Other Financing Uses/900 - \$100,000 (.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 \$34,822,750. This is a **0.6% 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 increase slightly and program expenditures are projected to increase slightly, the district **may** need to utilize \$1,280,000 of its carryover cash balance from fiscal year 2012. This appropriation measure leaves the district with a minimal year-end balance of approximately \$404,369 (less than 1.5% 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 Refunded 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 amount is building based. The only building that collects fees is the High School. 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 finish the Maple Leaf and Elmwood school project and the William Foster HVAC project slated for spring/summer of 2013 in conjunction with 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 amount 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 continuing levy. The appropriation amount is based on the projected/estimated revenue generated from this half mill and anticipated maintenance needs.

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 their extracurricular activity area. The appropriation amounts are based on past history and projected needs as determined by the coordinator of each of these student activity areas. 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): Funds 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. Benedict-formally 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.

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).

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 2013 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

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 2012 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 any remaining carryover funds from Fiscal Year 2012 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 FY12	EST REV/ BUDGET FY13	Percent of Total
BEGINNING BALANCE	\$ 2,795,307	\$ 699,119	
REVENUES			
TOTAL LOCAL REVENUES	12,858,381	14,441,000	41.8%
TOTAL INTERMEDIATE REVENUES	0	0	0.0%
TOTAL STATE REVENUES	19,506,068	19,645,000	56.9%
TOTAL OTHER FINANCING SOURCES	722,357	442,000	1.3%
TOTAL REVENUES	33,086,806	34,528,000	100%
TOTAL AVAILABLE RESOURCES	35,882,113	35,227,119	
EXPENDITURES			
1100 REGULAR INSTRUCTION	13,926,199	15,099,500	43.4%
1200 SPECIAL INSTRUCTION	2,495,134	2,710,500	7.8%
1300 VOCATIONAL INSTRUCTION	225,654	115,000	0.3%
1900 OTHER INSTRUCTION	3,157,418	3,345,000	9.6%
2100 SUPPORT SERVICES - PUPILS	2,002,799	2,535,400	7.3%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,722,916	1,548,500	4.4%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	162,857	67,850	0.2%
2400 SUPPORT SERVICES - ADMINISTRATION	3,570,441	2,987,200	8.6%
2500 SUPPORT SERVICES - FISCAL	1,097,182	1,154,900	3.3%
2600 SUPPORT SERVICES - BUSINESS	536,149	504,000	1.4%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLAN	3,071,059	2,861,500	8.2%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	671,400	865,000	2.5%
2900 SUPPORT SERVICES - CENTRAL	351,932	375,000	1.1%
3000 COMMUNITY SERVICES	17	0	0.0%
4000 EXTRACURRICULAR ACTIVITIES	277,591	270,400	0.8%
5000 FACILITIES ACQUISITION/CONSTRUCTION	451,271	0	0.0%
6100 DEBT SERVICE	282,814	283,000	0.8%
7200 TRANSFERS OUT	157,942	100,000	0.3%
7400 ADVANCES OUT	441,685	0	
7500 REFUND OF PRIOR YEAR RECEIPTS	0	0	0.0%
7900 CONTINGENCY	0	0	
TOTAL EXPENDITURES	34,602,460	34,822,750	100.00%
Personal Services	19,791,296	19,681,000	56.5%
Employee Retirement and Insurance	6,757,255	7,472,900	21.5%
Purchased Services	5,245,279	5,575,900	16.0%
Supplies and Materials	547,844	893,850	2.6%
Capital Outlay - New	68,914	111,000	0.3%
Capital Outlay - Replacement	11,707	35,000	0.1%
Debt Service/Lease Purchase	734,085	283,000	0.8%
Other Objects	846,453	670,100	1.9%
Other Financing Uses	599,627	100,000	0.3%
	34,602,460	34,822,750	100%
ENDING BALANCE	1,279,653	\$ 404,369	
LESS ENCUMBRANCES	580,534		
UNENCUMBERED BALANCE	\$ 699,119		

**BOND RETIREMENT
(002)**

BOND RETIREMENT FUND 002	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 850,079	\$ 1,083,779
TOTAL REVENUES:	3,658,818	3,679,000
AVAILABLE RESOURCES	<u>4,508,897</u>	<u>4,762,779</u>
TOTAL EXPENDITURES	<u>3,425,118</u>	<u>2,813,607</u>
ENDING BALANCE	1,083,779	<u><u>\$ 1,949,172</u></u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 1,083,779</u></u>	

**PERMANENT IMPROVEMENT
(003)**

PERMANENT IMPROVEMENT FUND 003	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 2,487,392	\$ 1,967,780
TOTAL REVENUES	984,708	170,300
AVAILABLE RESOURCES	<u>3,472,100</u>	<u>2,138,080</u>
TOTAL EXPENDITURES	<u>1,115,603</u>	<u>2,113,500</u>
ENDING BALANCE	2,356,497	<u>\$ 24,580</u>
LESS ENCUMBRANCES	388,717	
UNENCUMBERED BALANCE	<u><u>\$ 1,967,780</u></u>	

**BUILDING FUND
(004)**

BUILDING FUND 004	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ -	\$ 231,523
TOTAL REVENUES	0	0
AVAILABLE RESOURCES	<u>0</u>	<u>231,523</u>
TOTAL EXPENDITURES	<u>12,938</u>	<u>1,535</u>
ENDING BALANCE	(12,938)	<u>\$ 229,988</u>
LESS ENCUMBRANCES	55,664	
UNENCUMBERED BALANCE	<u>\$ (68,602)</u>	

**FOOD SERVICE
(006)**

FOOD SERVICE 006	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 735,558	\$ 773,664
TOTAL REVENUES	1,321,871	1,361,000
AVAILABLE RESOURCES	<u>2,057,429</u>	<u>2,134,664</u>
TOTAL EXPENDITURES	<u>1,275,512</u>	<u>1,332,000</u>
ENDING BALANCE	781,917	<u>\$ 802,664</u>
LESS ENCUMBRANCES	8,253	
UNENCUMBERED BALANCE	<u><u>\$ 773,664</u></u>	

**EXPENDABLE TRUST FUND
(007)**

EXPENDABLE TRUST FUND 007	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 25,364	\$ 9,648
TOTAL REVENUES:	5,850	10,000
AVAILABLE RESOURCES	<u>31,214</u>	<u>19,648</u>
TOTAL EXPENDITURES	<u>12,066</u>	<u>15,000</u>
ENDING BALANCE	19,148	\$ 4,648
LESS ENCUMBRANCES	9,500	
UNENCUMBERED BALANCE	<u><u>\$ 9,648</u></u>	

**NON EXPENDABLE TRUST
(008)**

NON EXPENDABLE TRUST 008	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 102,415	\$ 102,724
TOTAL REVENUES	809	800
AVAILABLE RESOURCES	<u>103,224</u>	103,524
TOTAL EXPENDITURES	0	1,000
ENDING BALANCE	103,224	<u>\$ 102,524</u>
LESS ENCUMBRANCES	500	
UNENCUMBERED BALANCE	<u>\$ 102,724</u>	

**UNIFORM SCHOOL SUPPLIES
(009)**

UNIFORM SCHOOL SUPPLIES FUND 009	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 91	\$ (6,955)
TOTAL REVENUES	139,551	65,000
AVAILABLE RESOURCES	<u>139,642</u>	<u>58,045</u>
TOTAL EXPENDITURES	<u>139,488</u>	<u>58,000</u>
ENDING BALANCE	154	<u>\$ 45</u>
LESS ENCUMBRANCES	7,109	
UNENCUMBERED BALANCE	<u><u>\$ (6,955)</u></u>	

CLASSROOM FACILITIES
(010)

CLASSROOM FACILITIES 010	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 5,755,037	\$ 1,906,955
TOTAL REVENUES	3,790,314.00	2,000,000.00
AVAILABLE RESOURCES	<u>9,545,351.00</u>	<u>3,906,955.00</u>
TOTAL EXPENDITURES	<u>6,142,278.00</u>	<u>3,900,000.00</u>
ENDING BALANCE	3,403,073.00	<u>6,955.00</u>
LESS ENCUMBRANCES	<u>1,496,118.00</u>	
UNENCUMBERED BALANCE	<u><u>1,906,955.00</u></u>	

**ROTARY
(014)**

ROTARY 014	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 62,607	\$ 40,091
TOTAL REVENUES	114,041	100,000
AVAILABLE RESOURCES	<u>176,648</u>	<u>140,091</u>
TOTAL EXPENDITURES	<u>136,417</u>	<u>125,000</u>
ENDING BALANCE	40,231	<u>\$ 15,091</u>
LESS ENCUMBRANCES	140	
UNENCUMBERED BALANCE	<u>\$ 40,091</u>	

**PUBLIC SCHOOL SUPPORT
(018)**

PUBLIC SCHOOL SUPPORT 018	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 82,558	\$ 56,568
TOTAL REVENUES	45,546	40,000
AVAILABLE RESOURCES	<u>127,391</u>	<u>96,351</u>
TOTAL EXPENDITURES	<u>69,433</u>	<u>57,000</u>
ENDING BALANCE	58,671	<u><u>\$ 39,568</u></u>
LESS ENCUMBRANCES	2,103	
UNENCUMBERED BALANCE	<u><u>\$ 56,568</u></u>	

**OTHER GRANTS
(019)**

OTHER GRANT FUNDS 019	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 12,876	\$ 16,011
TOTAL REVENUES	7,346	8,050
AVAILABLE RESOURCES	<u>20,222</u>	<u>24,061</u>
TOTAL EXPENDITURES	<u>3,665</u>	<u>16,000</u>
ENDING BALANCE	16,557	<u>\$ 8,061</u>
LESS ENCUMBRANCES	546	
UNENCUMBERED BALANCE	<u>\$ 16,011</u>	

**BENEFIT SELF INSURANCE
(024)**

BENEFIT SELF INSURANCE FUND 024	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 484,561	\$ 553,629
TOTAL REVENUES	0	300,000
AVAILABLE RESOURCES	<u>484,561</u>	<u>853,629</u>
TOTAL EXPENDITURES	<u>(69,313)</u>	<u>300,000</u>
ENDING BALANCE	553,874	<u>\$ 553,629</u>
LESS ENCUMBRANCES	245	
UNENCUMBERED BALANCE	<u>\$ 553,629</u>	

**CLASSROOM FACILITIES MAINTENANCE
(034)**

CLASSROOM FACILITIES MAINTENANCE FUND 034	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 29,788	\$ 83,121
TOTAL REVENUES	217,217.00	200,900
AVAILABLE RESOURCES	<u>247,005.00</u>	<u>284,021</u>
TOTAL EXPENDITURES	<u>163,884.00</u>	<u>280,500</u>
ENDING BALANCE	83,121.00	<u>\$ 3,521</u>
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u><u>\$ 83,121</u></u>	

STUDENT MANAGED ACTIVITY
(200)

STUDENT MANAGED ACTIVITY 200	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 37,098	\$ 25,003
TOTAL REVENUES	83,464	34,000
AVAILABLE RESOURCES	<u>120,562</u>	<u>59,003</u>
TOTAL EXPENDITURES	<u>93,126</u>	<u>43,500</u>
ENDING BALANCE	27,436	<u>\$ 15,503</u>
LESS ENCUMBRANCES	2,433	
UNENCUMBERED BALANCE	<u>\$ 25,003</u>	

DISTRICT MANAGED ACTIVITY
(300)

DISTRICT MANAGED ACTIVITY 300	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 47,083	\$ 31,787
TOTAL REVENUES	120,937	140,500
AVAILABLE RESOURCES	<u>168,020</u>	<u>172,287</u>
TOTAL EXPENDITURES	<u>127,126</u>	<u>137,500</u>
ENDING BALANCE	40,894	<u><u>\$ 34,787</u></u>
LESS ENCUMBRANCES	9,107	
UNENCUMBERED BALANCE	<u><u>\$ 31,787</u></u>	

AUXILIARY SERVICES
(401)

AUXILIARY SERVICES FUND 401	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 90,240	\$37,071
TOTAL REVENUES	582,007	655,226
AVAILABLE RESOURCES	<u>672,247</u>	692,297
TOTAL EXPENDITURES	<u>585,449</u>	686,750
ENDING BALANCE	86,798	<u>\$ 5,547</u>
LESS ENCUMBRANCES	<u>49,727</u>	
UNENCUMBERED BALANCE	<u>37,071</u>	

**EARLY CHILDHOOD EDUCATION CHALLENGE
(439)**

EARLY CHILDHOOD EDUCATION 439	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 8,512	\$ 4
TOTAL REVENUES	114,844	80,000
AVAILABLE RESOURCES	<u>123,356</u>	<u>80,004</u>
TOTAL EXPENDITURES	<u>123,352</u>	<u>80,000</u>
ENDING BALANCE	4	<u>\$ 4</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 4</u>	

**ONENET CONNECTIVITY
(451)**

ONENET CONNECTIVITY 451	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 16,461	\$ 79,325
TOTAL REVENUES	67,874	0
AVAILABLE RESOURCES	<u>84,335</u>	<u>79,325</u>
TOTAL EXPENDITURES	<u>5,010</u>	<u>94,325</u>
ENDING BALANCE	79,325	\$ -
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 79,325</u>	

**ALTERNATIVE EDUCATION CHALLENGE
(463)**

ALTERNATIVE EDUCATIONCHALLENGE 463	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ -	\$ 1
TOTAL REVENUES	67,215	52,000
AVAILABLE RESOURCES	<u>67,215</u>	<u>52,001</u>
TOTAL EXPENDITURES	<u>67,214</u>	<u>52,000</u>
ENDING BALANCE	1	<u>\$ 1</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 1</u></u>	

**MISCELLANEOUS STATE GRANTS
(499)**

MISCELLANEOUS STATE GRANT FUNDS 499	ACTUAL	EST REV/ BUDGET
	FY12	FY13
BEGINNING BALANCE	\$ 30,749	\$ 29,455
TOTAL REVENUES	0	0
AVAILABLE RESOURCES	<u>30,749</u>	<u>29,455</u>
TOTAL EXPENDITURES	<u>1,294</u>	<u>26,000</u>
ENDING BALANCE	29,455	\$ 3,088
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 29,455</u></u>	

**EDUCATION JOBS
(504)**

EDUCATION JOBS FUND (504)	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ -	\$ 11
TOTAL REVENUES	782,390	196,800
AVAILABLE RESOURCES	<u>782,390</u>	<u>196,811</u>
TOTAL EXPENDITURES	<u>782,379</u>	<u>196,811</u>
ENDING BALANCE	11	<u>\$ -</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 11</u>	

**IDEA TITLE VI-B
(516)**

TITLE VI-B FUND 516	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 1,921	\$ (172,635)
TOTAL REVENUES	813,371	1,053,650
AVAILABLE RESOURCES	<u>815,292</u>	<u>881,015</u>
TOTAL EXPENDITURES	<u>908,052</u>	<u>880,950</u>
ENDING BALANCE	(92,760)	<u>\$ 65</u>
LESS ENCUMBRANCES	79,875	
UNENCUMBERED BALANCE	<u>\$ 192,712</u>	

**TECHNOLOGY, TITLE II-D
(533)**

TECHNOLOGY, TITLE II-D 533	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ -	\$ (2,524)
TOTAL REVENUES	78,993	2,525
AVAILABLE RESOURCES	<u>78,993</u>	<u>1</u>
TOTAL EXPENDITURES	<u>77,647</u>	<u>0</u>
ENDING BALANCE	1,346	\$ 1
LESS ENCUMBRANCES	3,240	
UNENCUMBERED BALANCE	<u>\$ (2,524)</u>	

TITLE I
(572)

TITLE I FUND 572	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ -	\$ (519,469)
TOTAL REVENUES	1,083,770	1,890,023
AVAILABLE RESOURCES	<u>1,083,770</u>	<u>1,370,554</u>
TOTAL EXPENDITURES	<u>1,584,064</u>	<u>1,370,554</u>
ENDING BALANCE	(500,294)	\$ -
LESS ENCUMBRANCES	19,175	
UNENCUMBERED BALANCE	<u>\$ (519,469)</u>	

TITLE V
(573)

TITLE V FUND 573	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 2,074	\$ 2,040
TOTAL REVENUES	0	0
AVAILABLE RESOURCES	<u>2,074</u>	<u>2,040</u>
TOTAL EXPENDITURES	<u>0</u>	<u>2,040</u>
ENDING BALANCE	2,074	\$ -
LESS ENCUMBRANCES	34	
UNENCUMBERED BALANCE	<u><u>\$ 2,040</u></u>	

**DRUG FREE TITLE IV
(584)**

DRUG FREE GRANT FUND 584	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 5,946	\$ 7,777
TOTAL REVENUES	76,831	0
AVAILABLE RESOURCES	<u>82,777</u>	<u>7,777</u>
TOTAL EXPENDITURES	<u>75,000</u>	<u>7,770</u>
ENDING BALANCE	7,777	<u>\$ 7</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 7,777</u>	

**EARLY CHILDHOOD SPECIAL EDUCATION
(587)**

EARLY CHILDHOOD SPECIAL EDUCATION FUND 587	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 2,790	\$ 4
TOTAL REVENUES	45,600	14,480
AVAILABLE RESOURCES	<u>48,390</u>	14,484
TOTAL EXPENDITURES	<u>48,386</u>	14,480
ENDING BALANCE	4	<u>\$ 4</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 4</u>	

**TITLE II-A
(590)**

TITLE II-A FUND 590	ACTUAL FY12	EST REV/ BUDGET FY13
BEGINNING BALANCE	\$ 143	\$ 14,059
TOTAL REVENUES	640,472	466,486
AVAILABLE RESOURCES	<u>640,615</u>	<u>480,545</u>
TOTAL EXPENDITURES	<u>601,281</u>	<u>480,486</u>
ENDING BALANCE	39,334	<u>\$ 59</u>
LESS ENCUMBRANCES	<u>25,275</u>	
UNENCUMBERED BALANCE	<u><u>\$ 14,059</u></u>	