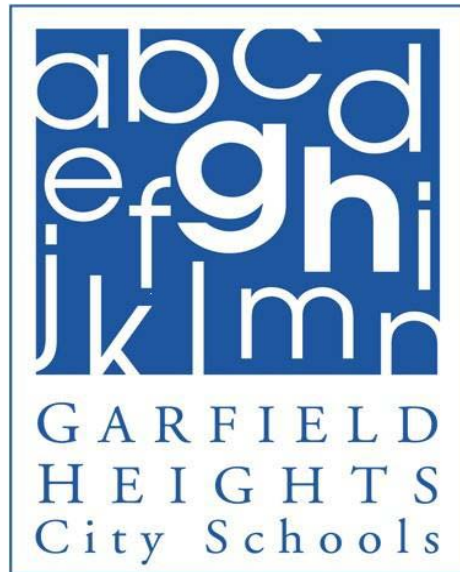


GARFIELD HEIGHTS CITY SCHOOLS



ESTIMATED REVENUES PERMANENT APPROPRIATION MEASURE (BUDGET)

**FISCAL YEAR ENDING
JUNE 30, 2011**

*ESTIMATED REVENUE/
PERMANENT APPROPRIATION (BUDGET) MEASURE
FY 2011*

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 is 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 FY10, the General Fund had a carryover unencumbered/unreserved balance of **\$1,428,702**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2010 is currently estimated to be **\$32,854,500**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund is estimated to be **\$34,283,202**.

General Property Tax is based on the May 10 financial forecast projections. The final valuation amounts will not be known until December 2010. **Tangible Personal Property** tax amount is also not yet known. Therefore, this amount is also based on the May 10 financial forecast. Once again, new valuation amounts will not be known until December 2010. **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. Pay to participate fees will increase based on the increased amount. They 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 10 financial forecast projections and the current PASS projections provided by the Ohio Department of Education. Pupil transportation state reimbursements are also included in this Foundation revenue amount. A significant portion of our foundation was shifted to the School Fiscal Stabilization Fund (See Fund 532). **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. Lastly, **Restricted State Grant** is for special education transportation reimbursement of our special needs students.

Total Revenues are estimated to decrease by 5.5% from Fiscal Year 2010 actual.

In breaking down our revenue sources: 41% comes from local sources with the majority being property taxes and 58% 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 - \$19,450,500 (57.0%) 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. Due to staffing reduction and wage freezes, the requested appropriated Salary and Wages amount is a 5.8% **decrease** from FY10 actual.

Employee Retirement and Insurance/200 - \$6,897,000 (20.2%) 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. Also, the worker's compensation, which is based on a percentage of payrolls, is included as a fringe benefit. This amount remained consistent in FY10 and is estimated to be the same this fiscal year. The requested employee Retirement and Insurance appropriation is an 11.9% **increase** from FY10 actual.

Purchased Services/400 - \$5,618,200 (16.5%) The purchased service areas are costs incurred by the district for services provided by outside agencies, vendors, sources, etc. Areas where there is expected a significant increase are the Special Education Instruction (1200), Other Education (1900), and Support Services-Operation of Plant (2700). Grant funding has decreased for special education needs, therefore the General Fund will need to pick up the difference. The Community School obligation is expected to exceed \$1,200,000. The increase in the Support Service-Operation of Plant is for utilities. The requested Purchased Service appropriation is an 8.6% **increase** from FY10 actual expenditures.

Supplies and Materials/500 - \$726,700 (2.1%) 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 10% reduction where possible. However, there are curriculum and testing areas that need additional instructional supplies therefore causing the requested appropriated amount for **Supplies and Materials** to be a 21% **increase** than was actually expended in FY10.

Capital Outlay – New & Replacement/600,700 - \$107,500 (0.3%) This is equipment needed for instruction, special education, technology, maintenance, additional two vans and for needed renovations/maintenance projects on our buildings and grounds. Some other 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 an 11% **decrease** from what was actually expended in FY10.

Debt Service/Lease Purchase - \$735,000 (2.2%) This amount represents debt service payments for our two QZABs and HVAC lease purchase from the High School projects. The requested appropriation amount for **these payments** has not changed from FY10.

Other Objects/800 - \$570,300 (1.7%) 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 slightly 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 5.5% **decrease** from FY10 actual.

Other Financing Uses/900 - \$25,000 (.1%) 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 \$34,130,900. This is a .9% **decrease** 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 needed. The Board will be fully apprised when that situation occurs.**

While revenues are anticipated to remain flat lined and program expenditures are projected to decrease, the district will need to utilize \$1,428,702 of its carryover balance from fiscal year 2010. This appropriation measure leaves the district with a minimal year-end balance of approximately \$152,302 (less than .45% 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 is generated by the PI levy and is also estimated using the same property valuations as 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 concludes 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 projected Qualified Zone Academy Bond (QZAB) projects.

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. Also included in the estimated revenues is the minimal increase in food sale price.

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.

These funds' requested appropriations 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.

This fund's appropriation 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.

This fund's appropriations 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 along with technology supply needs.

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.

This fund's budget/appropriation 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 collections 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.

These fund's appropriations are limited to their projected total estimated/available resources and the requested appropriation amounts is 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 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.

These fund's appropriations 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.

These funds' appropriations 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 2011 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)

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.

SCHOOL DISTRICT FISCAL STABILIZATION

School District Fiscal Stabilization (532): This fund is to account for a local school district's allocation from the State Fiscal Stabilization Fund. Ohio has been allocated \$845 million from the American Recovery and Reinvestment Act in State Fiscal Stabilization Funds to help stabilize state and local budgets in order to minimize and avoid reductions in education and other essential services.

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 year of this two year grant.

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 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 SUB PART G

Title I, Sub Part G School Improvement Stimulus Subsidy (537): 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.

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 carryover from Fiscal Year 2010 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 FY10		EST REV/ BUDGET FY11	Percent of Total
BEGINNING BALANCE	\$ 2,396,441		\$ 1,428,702	
REVENUES				
TOTAL LOCAL REVENUES	13,689,351	40.4%	13,410,000	40.8%
TOTAL INTERMEDIATE REVENUES	0	0.0%	0	0.0%
TOTAL STATE REVENUES	19,425,998	57.4%	19,056,000	58.0%
TOTAL OTHER FINANCING SOURCES	749,666	2.2%	388,500	1.2%
		0.0%		
TOTAL REVENUES	33,865,015	100.0%	32,854,500	100%
TOTAL AVAILABLE RESOURCES	36,261,456		34,283,202	
EXPENDITURES				
1100 REGULAR INSTRUCTION	13,178,613		14,391,000	42.2%
1200 SPECIAL INSTRUCTION	3,260,973		2,910,400	8.5%
1300 VOCATIONAL INSTRUCTION	437,953		304,200	0.9%
1900 OTHER INSTRUCTION	2,139,784		2,448,000	7.2%
2100 SUPPORT SERVICES - PUPILS	2,479,877		2,104,100	6.2%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	2,097,516		1,874,500	5.5%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	96,785		86,100	0.3%
2400 SUPPORT SERVICES - ADMINISTRATION	2,804,385		2,706,300	7.9%
2500 SUPPORT SERVICES - FISCAL	1,032,896		985,100	2.9%
2600 SUPPORT SERVICES - BUSINESS	733,486		546,500	1.6%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLAN	3,634,940		3,660,000	10.7%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	797,489		740,000	2.2%
2900 SUPPORT SERVICES - CENTRAL	319,521		337,000	1.0%
3000 COMMUNITY SERVICES	396		0	0.0%
4000 EXTRACURRICULAR ACTIVITIES	297,995		277,700	0.8%
5000 FACILITIES ACQUISITION/CONSTRUCTION	451,271		452,000	1.3%
6100 DEBT SERVICE	282,814		283,000	0.8%
7200 TRANSFERS OUT	166		20,000	0.1%
7400 ADVANCES OUT	388,500		0	
7500 REFUND OF PRIOR YEAR RECEIPTS	0		5,000	0.0%
7900 CONTINGENCY	0		0	
TOTAL EXPENDITURES	34,435,360		34,130,900	100.10%
Personal Services	20,657,704		19,450,500	57.0%
Employee Retirement and Insurance	6,161,432		6,897,700	20.2%
Purchased Services	5,173,825		5,618,200	16.5%
Supplies and Materials	602,367		726,700	2.1%
Capital Outlay - New	56,872		84,900	0.2%
Capital Outlay - Replacement	56,858		22,600	0.1%
Debt Service/Lease Purchase	734,085		735,000	2.2%
Other Objects	603,551		570,300	1.7%
Other Financing Uses	388,666		25,000	0.1%
	34,435,360		34,130,900	100%
ENDING BALANCE	1,826,096		\$ 152,302	
LESS ENCUMBRANCES	397,394			
UNENCUMBERED BALANCE	\$ 1,428,702			

BOND RETIREMENT
(002)

BOND RETIREMENT FUND 002	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 964,185	\$ 992,629
TOTAL REVENUES:	3,629,366	3,439,998
AVAILABLE RESOURCES	<u>4,593,551</u>	<u>4,432,627</u>
TOTAL EXPENDITURES	<u>3,600,922</u>	<u>3,557,500</u>
ENDING BALANCE	992,629	<u>\$ 875,127</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 992,629</u>	

PERMANENT IMPROVEMENT FUND
(003)

PERMANENT IMPROVEMENT FUND 003	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 217,562	\$ 341,094
TOTAL REVENUES:	485,554	187,180
AVAILABLE RESOURCES	<u>703,116</u>	<u>528,274</u>
7400 - ADVANCE OUT TO PI FUND	0	0
TOTAL EXPENDITURES	<u>325,844</u>	<u>506,625</u>
ENDING BALANCE	377,272	<u>\$ 21,649</u>
LESS ENCUMBRANCES	36,178	
UNENCUMBERED BALANCE	<u>\$ 341,094</u>	

BUILDING FUND
(004)

BUILDING FUND 004	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 1,072,274	\$ 28,113
TOTAL REVENUES:	0	29,000
AVAILABLE RESOURCES	<u>1,072,274</u>	<u>57,113</u>
TOTAL EXPENDITURES	<u>1,044,161</u>	<u>56,303</u>
ENDING BALANCE	28,113	<u>\$ 810</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 28,113</u></u>	

FOOD SERVICE
(006)

FOOD SERVICE 006	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 360,124	\$ 677,062
TOTAL REVENUES	1,603,931	1,575,000
AVAILABLE RESOURCES	<u>1,964,055</u>	<u>2,252,062</u>
TOTAL EXPENDITURES	<u>1,268,631</u>	<u>1,400,000</u>
ENDING BALANCE	695,424	\$ 852,062
LESS ENCUMBRANCES	18,362	
UNENCUMBERED BALANCE	<u><u>\$ 677,062</u></u>	

EXPENDABLE TRUST FUND
(007)

EXPENDABLE TRUST FUND 007	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 21,867	\$ 7,335
TOTAL REVENUES:	11,050	22,000
AVAILABLE RESOURCES	<u>32,917</u>	<u>29,035</u>
TOTAL EXPENDITURES	<u>18,082</u>	<u>11,500</u>
ENDING BALANCE	14,835	\$ 17,835
LESS ENCUMBRANCES	7,500	
UNENCUMBERED BALANCE	<u><u>\$ 7,335</u></u>	

NON EXPENDABLE TRUST
(008)

NON EXPENDABLE TRUST 008	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 104,172	\$ 101,604
TOTAL REVENUES:	932	1,000
AVAILABLE RESOURCES	<u>105,104</u>	<u>102,604</u>
TOTAL EXPENDITURES	2,500	2,500
ENDING BALANCE	102,604	<u>\$ 100,104</u>
LESS ENCUMBRANCES	1,000	
UNENCUMBERED BALANCE	<u>\$ 101,604</u>	

UNIFORM SCHOOL SUPPLIES
(009)

UNIFORM SCHOOL SUPPLIES FUND 009	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 51,436	\$ 23,894
TOTAL REVENUES	128,181	104,000
AVAILABLE RESOURCES	<u>179,617</u>	<u>127,894</u>
TOTAL EXPENDITURES	<u>152,715</u>	<u>124,500</u>
ENDING BALANCE	26,902	<u>\$ 3,394</u>
LESS ENCUMBRANCES	3,008	
UNENCUMBERED BALANCE	<u>\$ 23,894</u>	

CLASSROOM FACILITIES FUND
(010)

CLASSROOM FACILITIES 010	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ -	\$ (1,530,854)
TOTAL REVENUES:	960,000.00	19,556,303.00
AVAILABLE RESOURCES	<u>960,000.00</u>	<u>18,025,449.00</u>
TOTAL EXPENDITURES	<u>959,942.00</u>	<u>18,025,000.00</u>
ENDING BALANCE	58.00	449.00
LESS ENCUMBRANCES	<u>1,530,912.00</u>	
UNENCUMBERED BALANCE	<u><u>(1,530,854.00)</u></u>	

ROTARY
(014)

ROTARY 014	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 36,147	\$ 58,882
TOTAL REVENUES	84,490	35,000
AVAILABLE RESOURCES	<u>120,637</u>	<u>93,882</u>
TOTAL EXPENDITURES	<u>54,309</u>	<u>75,000</u>
ENDING BALANCE	66,328	<u>\$ 18,882</u>
LESS ENCUMBRANCES	7,446	
UNENCUMBERED BALANCE	<u>\$ 58,882</u>	

PUBLIC SCHOOL SUPPORT
(018)

PUBLIC SCHOOL SUPPORT 018	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 56,387	\$ 68,839
TOTAL REVENUES	53,618	54,000
AVAILABLE RESOURCES	<u>109,386</u>	<u>122,220</u>
TOTAL EXPENDITURES	<u>40,386</u>	<u>115,000</u>
ENDING BALANCE	69,619	<u>\$ 7,839</u>
LESS ENCUMBRANCES	780	
UNENCUMBERED BALANCE	<u>\$ 68,839</u>	

OTHER GRANTS
(019)

OTHER GRANT FUNDS 019	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 20,513	\$ 10,166
TOTAL REVENUES	16,532	800
AVAILABLE RESOURCES	<u>37,045</u>	<u>10,966</u>
TOTAL EXPENDITURES	<u>25,831</u>	<u>8,000</u>
ENDING BALANCE	11,214	<u>\$ 2,966</u>
LESS ENCUMBRANCES	1,048	
UNENCUMBERED BALANCE	<u>\$ 10,166</u>	

BENEFIT SELF INSURANCE
(024)

BENEFIT SELF INSURANCE FUND 024	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 589,733	\$ 498,152
TOTAL REVENUES	3,325,707	3,800,000
AVAILABLE RESOURCES	<u>3,915,440</u>	<u>4,298,152</u>
TOTAL EXPENDITURES	<u>3,388,881</u>	<u>3,900,000</u>
ENDING BALANCE	526,559	<u>\$ 398,152</u>
LESS ENCUMBRANCES	28,407	
UNENCUMBERED BALANCE	<u>\$ 498,152</u>	

CLASSROOM FACILITIES MAINTENANCE FUND
(034)

CLASSROOM FACILITIES MAINTENANCE FUND 034	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ -	\$ -
TOTAL REVENUES:	-	211,220
AVAILABLE RESOURCES	-	211,220
TOTAL EXPENDITURES	-	211,220
ENDING BALANCE	-	\$ -
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u>\$ -</u>	

STUDENT MANAGED ACTIVITY
(200)

STUDENT MANAGED ACTIVITY 200	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 50,160	\$ 45,847
TOTAL REVENUES	78,966	63,500
AVAILABLE RESOURCES	<u>129,126</u>	<u>109,347</u>
TOTAL EXPENDITURES	<u>81,360</u>	<u>99,100</u>
ENDING BALANCE	47,766	<u>\$ 10,247</u>
LESS ENCUMBRANCES	1,919	
UNENCUMBERED BALANCE	<u>\$ 45,847</u>	

DISTRICT MANAGED ACTIVITY
(300)

DISTRICT MANAGED ACTIVITY 300	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 40,795	\$ 42,744
TOTAL REVENUES	136,959	137,000
AVAILABLE RESOURCES	<u>177,754</u>	<u>179,744</u>
TOTAL EXPENDITURES	<u>124,851</u>	<u>169,600</u>
ENDING BALANCE	52,903	<u>\$ 10,144</u>
LESS ENCUMBRANCES	<u>10,159</u>	
UNENCUMBERED BALANCE	<u>\$ 42,744</u>	

AUXILIARY SERVICES
(401)

AUXILIARY SERVICES FUND 401	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 139,872	\$26,060
TOTAL REVENUES	580,196	583,742
AVAILABLE RESOURCES	<u>720,068</u>	<u>609,802</u>
TOTAL EXPENDITURES	<u>634,528</u>	<u>609,802</u>
ENDING BALANCE	85,540	\$ -
LESS ENCUMBRANCES	<u>53,933</u>	
UNENCUMBERED BALANCE	<u><u>31,607</u></u>	

EMIS
(432)

	ACTUAL FY10	EST REV/ BUDGET FY11
EMIS 432		
BEGINNING BALANCE	\$ 290	\$ 6,637
TOTAL REVENUES	7,379	10,000
AVAILABLE RESOURCES	<u>7,669</u>	<u>16,637</u>
TOTAL EXPENDITURES	<u>1,032</u>	<u>16,600</u>
ENDING BALANCE	6,637	<u>\$ 37</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 6,637</u>	

EARLY CHILDHOOD EDUCATION CHALLENGE
(439)

EARLY CHILDHOOD EDUCATION 439	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 185	\$ 22
TOTAL REVENUES	76,265	117,660
AVAILABLE RESOURCES	<u>76,450</u>	<u>117,682</u>
TOTAL EXPENDITURES	<u>76,428</u>	<u>117,682</u>
ENDING BALANCE	22	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 22</u>	

ONENET CONNECTIVITY
(451)

ONENET CONNECTIVITY 451	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 15,029	\$ 76
TOTAL REVENUES	11,432	15,000
AVAILABLE RESOURCES	<u>26,461</u>	<u>15,076</u>
TOTAL EXPENDITURES	<u>15,000</u>	<u>15,076</u>
ENDING BALANCE	11,461	\$ -
LESS ENCUMBRANCES	11,385	
UNENCUMBERED BALANCE	<u><u>\$ 76</u></u>	

SCHOOLNET PROFESSIONAL DEVELOPMENT
(452)

SCHOOLNET PROFESS DEVELOPMENT 452	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 84	\$ 9
TOTAL REVENUES	1,050	2,625
AVAILABLE RESOURCES	<u>1,134</u>	<u>2,634</u>
TOTAL EXPENDITURES	<u>1,125</u>	<u>2,634</u>
ENDING BALANCE	9	\$ -
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 9</u>	

ALTERNATIVE EDUCATION CHALLENGE
(463)

ALTERNATIVE EDUCATIONCHALLENGE 463	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 1,397	\$ 80
TOTAL REVENUES	22,243	59,813
AVAILABLE RESOURCES	<u>23,640</u>	<u>59,893</u>
TOTAL EXPENDITURES	<u>23,560</u>	<u>59,893</u>
ENDING BALANCE	80	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 80</u>	

MISCELLANEOUS STATE GRANTS
(499)

	ACTUAL FY10	EST REV/ BUDGET FY11
MISCELLANEOUS STATE GRANT FUNDS 499		
BEGINNING BALANCE	\$ 33,810	\$ 32,495
TOTAL REVENUES	0	1,500
AVAILABLE RESOURCES	<u>33,810</u>	<u>33,995</u>
TOTAL EXPENDITURES	<u>1,316</u>	<u>30,400</u>
ENDING BALANCE	32,495	<u>\$ 3,573</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 32,495</u>	

IDEA TITLE VI-B
(516)

TITLE VI-B FUND 516	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 1,433	\$ 189,857
TOTAL REVENUES	1,750,604	1,484,452
AVAILABLE RESOURCES	<u>1,752,037</u>	<u>1,674,309</u>
TOTAL EXPENDITURES	<u>1,561,682</u>	<u>1,674,296</u>
ENDING BALANCE	190,355	<u>\$ 13</u>
LESS ENCUMBRANCES	498	
UNENCUMBERED BALANCE	<u>\$ 1,244</u>	

FISCAL STABILIZATION
(532)

FISCAL STABILIZATION FUND (532)	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ -	\$ 20
TOTAL REVENUES	1,108,318	1,100,000
AVAILABLE RESOURCES	<u>1,108,318</u>	<u>1,100,020</u>
TOTAL EXPENDITURES	<u>1,108,298</u>	<u>1,100,020</u>
ENDING BALANCE	20	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 20</u></u>	

TECHNOLOGY, TITLE II-D
(533)

TECHNOLOGY, TITLE II-D 533	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ -	\$ 23
TOTAL REVENUES	6,675	6,361
AVAILABLE RESOURCES	<u>6,675</u>	<u>6,384</u>
TOTAL EXPENDITURES	<u>6,652</u>	<u>6,384</u>
ENDING BALANCE	23	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 23</u>	

TITLE I
Sub Part A
(536)

TITLE I SUB A 536	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ -	\$ 63
TOTAL REVENUES	180,063	205,422
AVAILABLE RESOURCES	<u>180,063</u>	<u>205,485</u>
TOTAL EXPENDITURES	<u>180,000</u>	<u>205,422</u>
ENDING BALANCE	63	<u>\$ 63</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 63</u>	

TITLE I
Sub Part G
(537)

TITLE I SUB G 537	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ -	\$ -
TOTAL REVENUES	24,500	24,500
AVAILABLE RESOURCES	<u>24,500</u>	<u>24,500</u>
TOTAL EXPENDITURES	<u>24,500</u>	<u>24,500</u>
ENDING BALANCE	0	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ -</u>	

TITLE I
(572)

	ACTUAL FY10	EST REV/ BUDGET FY11
TITLE I FUND 572		
BEGINNING BALANCE	\$ (822)	\$ (58,030)
TOTAL REVENUES	1,770,920	1,235,000
AVAILABLE RESOURCES	<u>1,770,098</u>	<u>1,176,970</u>
TOTAL EXPENDITURES	<u>1,704,609</u>	<u>1,176,696</u>
ENDING BALANCE	65,489	\$ 274
LESS ENCUMBRANCES	10,871	
UNENCUMBERED BALANCE	<u>\$ 54,618</u>	

DRUG FREE TITLE IV
(584)

SAFE DRUG FREE FUND 584	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 2,416	\$ (535)
TOTAL REVENUES	275,223	150,725
AVAILABLE RESOURCES	<u>277,639</u>	<u>150,190</u>
TOTAL EXPENDITURES	<u>278,174</u>	<u>150,190</u>
ENDING BALANCE	(535)	\$ -
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ (535)</u>	

EARLY CHILDHOOD SPECIAL EDUCATION
(587)

EARLY CHILDHOOD SPECIAL EDUCATION FUND 587	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 225	\$ (46)
TOTAL REVENUES	61,631	20,720
AVAILABLE RESOURCES	<u>61,856</u>	<u>20,674</u>
TOTAL EXPENDITURES	<u>61,902</u>	<u>20,600</u>
ENDING BALANCE	(46)	<u>\$ 74</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ (46)</u>	

TITLE II-A
(590)

TITLE II-A FUND 590	ACTUAL FY10	EST REV/ BUDGET FY11
BEGINNING BALANCE	\$ 12,872	\$ 4,778
TOTAL REVENUES	557,234	615,615
AVAILABLE RESOURCES	<u>570,106</u>	<u>620,393</u>
TOTAL EXPENDITURES	<u>558,119</u>	<u>620,393</u>
ENDING BALANCE	11,987	\$ -
LESS ENCUMBRANCES	7,209	
UNENCUMBERED BALANCE	<u>\$ 4,778</u>	