



2012-2013 Proposed Budget

Annual Meeting of Electors

September 12, 2012

KENOSHA UNIFIED SCHOOL DISTRICT
SCHOOL BOARD AND ADMINISTRATION

MEMBERS OF THE BOARD OF EDUCATION

Mary Snyder	President
David Gallo	Vice President
Carl Bryan	Treasurer
JoAnn Taube	Member
Robert Nuzzo	Member
Rebecca Stevens	Member
Tamarra Coleman	Member

ADMINISTRATION

Dr. Michele Hancock	Superintendent of Schools
Karen Davis	Assistant Superintendent of Elementary School Leadership
Daniel Tenuta	Assistant Superintendent of Secondary School Leadership
Dr. Sue Savaglio-Jarvis	Assistant Superintendent of Teaching and Learning
Sheronda Glass	Executive Director of Business Services
Kristopher Keckler	Executive Director of Information Systems, Data Management & Evaluation
Tanya Ruder	Executive Director of Community Partnerships & Media Relations
Tina Schmitz	Chief Financial Officer
Patrick Finnemore	Director of Facilities
Teresa Osborne-Schmitz	Director of Human Resources
Susan Valeri	Director of Social Education and Student Support

BUDGET REPORT PREPARED BY

Tarik Hamdan
Budget & Grant Manager

SUBMITTING BUSINESS OFFICER

Tina M. Schmitz
Chief Financial Officer

Our Vision: "Maximizing the brilliance of children."

Our Mission: "To assure every child experiences high quality, personalized learning success."

GENERAL FUND (FUND)	Audited 2010r2011	Unaudited 2011r2012	Proposed 2012r2013
Beginning Fund Balance	23,633,695	16,809,985	15,683,728
Ending Fund Balance	16,809,985	15,683,728	19,647,830
REVENUE AND OTHER FINANCING SOURCES			
Operating Transfer in (Source 100)	0	0	0
Local Sources (Source 200)	82,430,823	80,127,839	74,594,300
Inter district Payments (Source 300 & 400)	315,958	337,666	300,000
Intermediate FINANCING			

Governmental Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by "fund" which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine "fund types." The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Wisconsin School Districts may not need all of these fund groups at any given time. The General, Debt Service, Food Service, Pupil Activity, and Special Projects Funds will undoubtedly encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such should be maintained and reported accordingly.

General Fund (Fund 10)

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Special Projects Funds (Fund 10)

These funds are used to account for activities funded by specific federal or state grant programs. Only programs the DPI has identified as being accounted for in this Fund can be recorded here.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 25 Head Start Fund

This fund is used to account for the federal Head Start program. No fund balance or deficit should exist in this fund.

Fund 27 Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

Debt Service Funds (Fund 30)

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds.

Subfunds may be established for various debt issues. If subfunds are established, funds 31 - 37, and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993. If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

Capital Projects Funds (Fund 40)

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted, a capital Subfundsfa1

The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason a separate checking and/or investment account for these funds is highly recommended.

Food Service Fund (Fund 50)

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Agency Fund (Fund 60)

This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c) (3) entity. Receipts such as pupil deposits for books, locks, etc.; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds. Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

Trust Funds (Fund 70)

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Fund 72 Private Purpose Trust Fund

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board.

A Community Service Fund should not be established for providing access to district

BUDGET ADOPTION FORMAT

DRAFT

The Department of Public Instruction recommends that school districts adopt their budgets in the following format. Any subsequent changes made by the school board are to be processed in accordance with Wisconsin Statutes 65.90(5).

	AUDITED 2009-2010	AUDITED 2010-2011	UNAUDITED 2011-2012	PROPOSED 2012-2013
GENERAL FUND (FUND 10)				
Beginning Fund Balance (Acct 930 000)	\$ 22,606,649	\$ 23,633,695	\$ 16,809,985	\$ 15,683,728
TOTAL ENDING FUND BALANCE (Acct 930 000)	23,633,695	16,809,985	1	

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012-2013 Annual Meeting Budget
As of September 12, 2012

	AUDITED 2009-2010	AUDITED 2010-2011	UNAUDITED 2011-2012	PROPOSED 2012-2013
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110000 Undifferentiated Curriculum	\$ 75,626,166	\$ 81,864,846	\$ 75,393,364	\$ 68,949,496
120000 Regular Curriculum	45,328,241	46,406,371	42,130,601	37,468,452
130000 Vocational Curriculum	5,922,841	5,898,595	4,569,836	4,021,848
140000 Physical Curriculum	5,682,340	5,462,520	5,034,837	4,511,904
150000 Special Curriculum	-	-	-	-
160000 Co-Curricular Activities	1,929,631	2,059,581	2,015,860	2,562,437
170000 Other Special Programs	1,051,145	1,128,859	1,104,660	748,094
Support Services				
210000 Pupil Services	8,584,297	9,093,449	9,181,428	8,161,393
220000 Instructional Staff Services	12,738,960	14,244,741	12,960,188	16,917,564
230000 General Administration	1,371,182	1,667,468	1,288,420	1,336,107
240000 School Building Administration	14,168,967	15,468,744	14,341,179	13,814,518
250000 Business Administration	33,225,445	36,992,535	31,768,451	31,715,321
260000 Central Services	5,140,431	5,740,321	7,517,128	8,335,669
270000 Insurance and Judgments	672,854	568,192	1,338,975	2,354,957
280000 Debt Services	663,994	508,277	432,716	505,943
290000 Other Support Services	2,596	-	-	-
Non-Program Transactions				
410000 Interfund Operation Transfers	24,272,417	30,498,836	27,136,588	30,154,592
430000 General Tuition Payments	1,312,834	1,465,072	1,631,617	1,284,500
490000 Other Non-Program Transactions	-	-	75,403	-
	-	-	-	-
TOTAL FUND 10 EXPENDITURES & OTHER FINANCING USES	\$ 237,694,340	\$ 259,068,404	\$ 237,921,251	\$ 232,842,795

SPECIAL PROJECTS FUND (F

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2012-2013 Annual Meeting Budget
 As of September 12, 2012

	AUDITED 2009-2010	AUDITED 2010-2011	UNAUDITED 2011-2012	PROPOSED 2012-2013
CAPITAL PROJECTS FUND (FUND 40)				
Beginning Fund Balance	\$ 11,702,749	\$ 20,571,141	\$ 4,244,695	\$ 341,397
Ending Fund Balance	20,571,141			

FUND 10

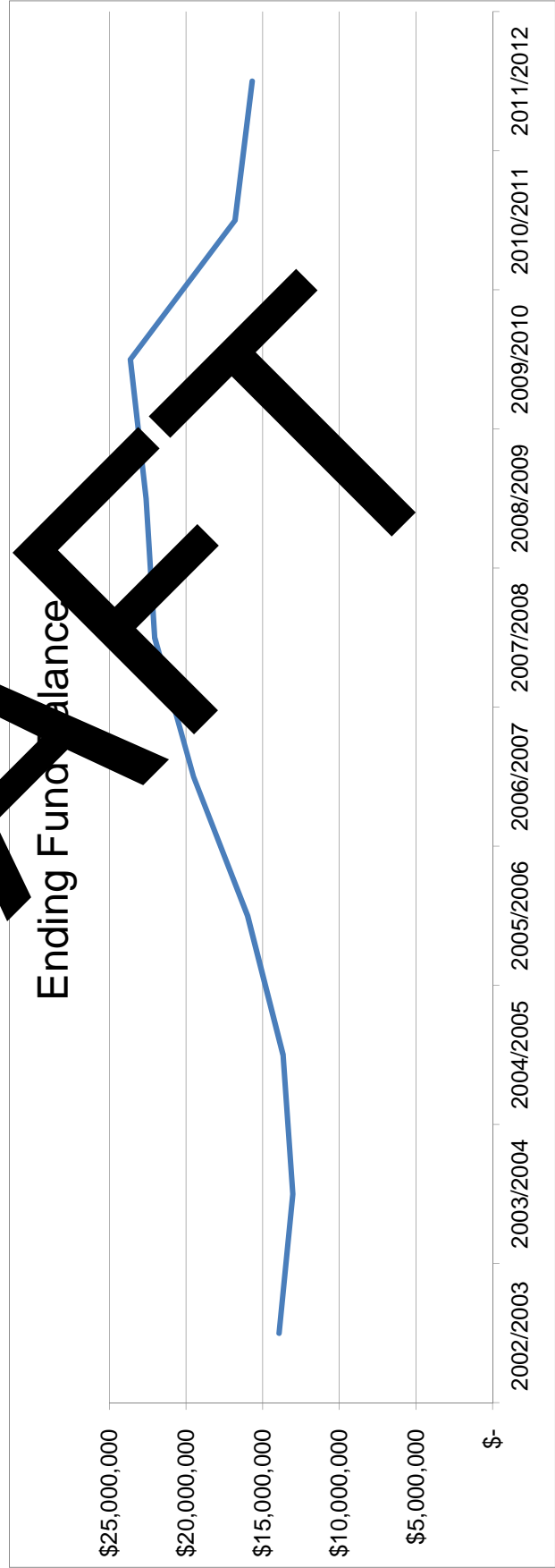
GENERAL FUND

FUND 10 - GENERAL FUND

	AUDITED 2009-2010	AUDITED 2010-2011	UNAUDITED 2011-2012	PROPOSED 2012-2013
REVENUE				
LOCAL SOURCES				
210 Taxes	\$ 73,510,384	\$ 79,471,094	\$ 77,377,899	\$ 72,153,647
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	261,846	287,972	214,935	211,900
270 School Activity Income	95,554	109,061	105,729	110,000
280 Interest on Investments	212,611	19,638	28,608	28,000
290 Other Local	2,716,108	2,543,058	2,400,667	2,090,753
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	314,268	315,958	337,666	300,000
INTERMEDIATE SOURCES				
540 Payments for Services	-	-	-	-
590 Other Intermediate	83,253	78,481	60,065	10,000
STATE SOURCES				
610 State Aid Categorical	1,287,152	1,317,123	1,214,804	2,320,000
620 State Aid General	136,030,083	147,482,875	142,393,589	149,003,568
630 Special Projects Grants	1,779,669	1,855,773	381,961	365,725
640 Payments for Services	100,836	150,441	135,603	120,000
650 SAGE	2,853,472	3,072,138	-	-
660 DNR State Revenue	-	-	-	-
690 Tax Exempt Computer/Other Aid	394,150	455,927	408,890	393,948
FEDERAL SOURCES				
710 Federal Aid Categorical	268,921	234,712	223,855	211,416
718 ARRA Federal Stabilization Aid	7,591,297	-	-	-
730 Special Projects Grants	2,657,449	3,220,905	2,970,973	2,517,370
750 ECIA Title I & Title VI	7,472,955	7,822,238	5,806,538	6,280,965
760 JTPA	-	-	-	-
780 Federal Aid Received through State Agencies	-	2,292,178	2,017,249	-
790 Other Federal Sources	89,926	154,099	155,463	189,606
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	-	-	191,989	-
OTHER REVENUES				
960 Adjustments	-	(1,025)	-	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	1,001,453	1,362,047	368,510	500,000
TOTAL REVENUES	<u>\$ 238,721,386</u>	<u>\$ 252,244,694</u>	<u>\$ 236,794,994</u>	<u>\$ 236,806,897</u>
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 75,626,166	\$ 81,864,846	\$ 75,393,364	\$ 68,949,496
120000 Regular Curriculum	45,328,241	46,406,371	42,130,601	37,468,452
130000 Vocational Curriculum	5,922,841	5,898,595	4,569,836	4,021,848
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220000 Instructional Services	12,738,960	14,244,741	12,960,188	16,917,564
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NON PROGRAM TRANSACTIONS				
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430000 Purchased Instructional Services	1,312,834	1,465,072	1,631,617	1,284,500
490000 Other Non Program Transactions	-	-	75,403	-
TOTAL EXPENDITURES	<u>\$ 237,694,340</u>	<u>\$ 259,068,404</u>	<u>\$ 237,921,251</u>	<u>\$ 232,842,795</u>

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1 TEN YEAR FUND BALANCE HISTORY (General Fund)

	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
Beginning Fund Balance	14,955,849	13,939,777	13,939,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985
Audited Revenues	169,704,499	179,626,944	292,025,663	201,263,283	213,362,747	225,865,918	235,769,268	238,721,386	252,244,694	236,794,994
Audited Expenditures	170,639,639	180,532,813	186,663,833	198,938,182	209,830,428	223,329,261	235,218,796	237,694,340	259,068,404	237,921,251
Net Transfer Out										
Fund Balance Change	(1,016,093)	1,016,093	1,016,093	1,016,093	1,016,093	1,016,093	1,016,093	1,016,093	1,016,093	1,016,093
Ending Total Fund Balance	13,939,777	13,939,908	13,939,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985
% Fund Balance/Expenditures	8.17%	7.22%	7.11%	8.11%	9.30%	9.88%	9.61%	9.94%	6.49%	6.59%
Next Year's Budget	180,958,968	192,196,004	201,186,000	210,748,000	223,954,723	236,633,798	240,111,376	252,975,959	244,116,920	232,842,795
% Fund Balance/Budget	7.70%	6.78%	6.71%	7.50%	8.11%	9.32%	9.42%	9.34%	6.89%	6.74%



FUND 20

	Source	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
REVENUE					
Operating Transfers In	100	\$ 23,742,317	\$ 29,512,911	\$ 26,362,325	\$ 28,687,499
Interest on Investments	280	-	-	-	-
Local Revenues	290	43,777	8,138	10,064	10,064
Open Enrollment	340	12,996	21,740	20,601	20,000
State Aid - Handicap Aid	611	10,129,445	10,390,067	10,439,145	10,500,000
Other State Aid	690	50,339	54,496	96,676	55,000
Federal Aid- High Cost SE	711	72,561	33,857	68,797	34,000
Federal Aid - Spec Projects	730	7,285,277	6,002,088	3,561,593	3,696,735
Federal Aid - Head Start	735	1,995,408	-	-	-
Federal Aid - Medical Assistance	780	5,208,185	1,677,833	4,861,777	3,000,000
Federal Aid - Direct (Head Start)	790	-	2,047,632	1,800,201	1,968,420
Sale of Assets	860	-	-	-	-
TOTAL REVENUES		\$ 48,540,306	\$ 49,748,762		

FUND 30
DEBT SERVICE FUND

This fund is used for recording transactions related to repayment of promissory notes (issued per statute

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
REVENUE					
Operating Transfer - General	110	\$ 530,100	\$ 985,925	774,264	\$ -
Operating Transfer - Capital	140	533,711	-	-	-
Operating Transfer - Food	150	-	-	-	-
Property Taxes	211	12,168,870	13,520,554	14,620,877	15,941,761
Interest on Investments	280	23,523	1,684	8,300	-
Long Term State Trust Funds	874	-	100,000	-	-
Long Term Bonds	875	21,705,000	-	9,275,000	-
Premium on Debt	960	403,825	-	43	-
Bond Tax Rebates	971	-	1,094,800	1,246,723	966,723
Miscellaneous	990	-	6,000	6,002,370	-
TOTAL REVENUES		\$ 35,755,029	\$ 25,118,964	\$ 31,932,775	\$ 16,908,485

	Object	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
EXPENDITURES					
Debt Retirement					
Principal	673	\$ 20,000,000	\$ 712,000	\$ 87,000	\$ 2,605,000
Principal - State Trust	674	-	-	6,637,000	938,000
Principal - Long Term	675	8,755,000	17,701,000	18,784,589	7,585,000
Interest - Long Term	680	6,769,954	6,603,204	4,822,156	4,445,481
Interest - State Trust	681	-	592,692	1,126,598	810,279
Interest - Long Term Bond	685	-	130,910	660,373	524,725
Other Debt Retirement	690	745,120	19,000	48,694	-
Paying Agent Fees	691	-	(240,120)	56,950	-
Operating Transfer Out	810	-	-	-	-
Adjustments	960	-	-	445,912	-
TOTAL EXPENDITURES		\$ 36,270,074	\$ 25,518,686	\$ 32,669,272	\$ 16,908,485

Expenditure Summary by Fund		Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
Debt Service 06/05	Fund 31	\$ 535,650	\$ 535,650	\$ 845,650	\$ 3,314,025
Debt Service 07/09	Fund 32	22,979,720	2,881,100	3,534,445	5,601,690
Debt Service 10/02	Fund 33	578,650	571,650	389,650	2,589,650
Debt Service 07/09	Fund 34	1,347,523	56,106	56,106	196,106
Debt Service 02/06	Fund 35	1,061,113	1,391,913	1,954,313	1,553,513
Debt Service 01/05	Fund 37	6,979,250	6,897,250	6,809,250	-
Non Referendum Debt	Fund 38	2,788,169	13,185,017	19,079,858	3,653,501
		\$ 36,270,074	\$ 25,518,686	\$ 32,669,272	\$ 16,908,485

FUND 40

CAPITAL PROJECTS FUND

DRAFT

This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per statute, State trust fund loans, or an expansion fund tax levy. Sub-funds are required for reporting specific bond and note issues' expenditures.

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

Source	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
REVENUE				
Operating Transfer - Capital	100	-	-	-
Capital Project Revenue	148	-	-	-
Interest on Investments	280	432,869	219,553	300
Other Local Revenues	290	-	-	-
Long Term Bonds	873	18,310,000	-	-
Trust Fund Loan Proceeds	874	-	-	-
Long Term Bonds (B.A.N.)	875	20,000,000	-	-
Accrued Interest - Refinancing	879	-	-	-
Miscellaneous Revenue	990	-	4,445,912	216,856
TOTAL REVENUE	\$ 38,742,869	\$ 20,750,869	\$ 4,480,327	\$ 217,156

Object	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
EXPENDITURES				
Salaries	100	1,806	-	-
Benefits	200	351	-	-
Purchased Services	280	16,303,722	4,383,626	558,553
Non-Capital Purchases	400	-	-	-
Capital Purchases	500	451,871	-	-
Debt Retirement	600	240,120	-	-
Operating Transfer Out	900	533,711	-	-
Other Purchases	990	-	-	-
TOTAL EXPENDITURES	\$ 29,874,476	\$ 16,545,999	\$ 4,383,626	\$ 558,553

Expenditure Summary by Fund		Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
Capital Project - Indian Trail	Fund 42	\$ 25,875,664	\$ 13,667,230	\$ 3,927,316	\$ 558,553
Capital Project - EBSOLA	Fund 43	-	-	-	-
Capital Project - Nash	Fund 45	-	-	-	-
Capital Project - Brass	Fund 46	-	-	-	-
Capital Project - Reuther	Fund 47	3,998,812	2,878,769	456,310	-
Capital Project - Miscellaneous	Fund 49	-	-	-	-
		\$ 29,874,476	\$ 16,545,999	\$ 4,383,626	\$ 558,553

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
REVENUE					
Transfers from Fund 10					
General Transfers	100	\$ -	\$ -	\$ -	\$ -
Local Sources:					
Pupil Sales	251	1,816,039	1,701,352	1,820,691	\$1,584,401
Adult Sales	252	30,994	30,856	27,699	\$30,000
Snack Sales	254	3,726	73,632	51,675	\$57,650
Snack Sales	255	-	-	-	\$10,000
Breakfast Sales	257	56,093	86,539	88,560	\$82,500
Milk Sales	258	75,777	69,105	63,881	\$70,000
Other Food Sales	259	997,836	1,000,260	1,046,881	\$1,000,000
Interest on Investments	280	-	1,454	204	-
Miscellaneous	299	-	-	-	-
State Sources:					
Food Service Aid	617	131,682	139,790	134,928	142,370
Federal Sources					
Donated Commodities	714	413,116	443,831	502,421	413,000
Food Service Aid	717	4,335,740	4,675,184	4,932,734	4,500,000
Special Projects Aid	730	56,485	96,684	139,942	15,344
Adjustments	969	8	20,446	-	-
TOTAL REVENUE		\$ 7,917,495	\$ 8,339,134	\$ 8,809,617	\$ 7,905,265

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
EXPENDITURES					
Salaries	100	\$ 2,023,505	\$ 2,170,942	\$ 2,317,410	\$2,123,538
Employee Benefits	200	1,020,516	1,071,645	1,043,863	\$1,193,987
Purchased Services	300	1,337,028	162,734	117,245	\$213,097
Non-Capital Purchases	400	4,197,452	4,711,104	4,989,429	\$4,152,649
Capital Purchases	500	75,769	8,038	165,512	\$151,264
Insurance	700	-	-	-	\$0
Operating Transfer	800	-	-	-	\$0
Other Expenditures	900	65,657	88,759	96,944	\$70,730
TOTAL EXPENDITURES		\$ 8,719,927	\$ 8,213,222	\$ 8,730,402	\$ 7,905,265

FUND 70

TRUST FUND

This fund is currently being used to account for assets reserved to pay early retirement benefits. It is also commonly used to account for gifts and donations from individuals and organizations which are generally intended for scholarships.

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	Source	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
REVENUE					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Expendable Trust	171	-	-	-	-
Interfund Payment	230	4,621,065	4,989,695	4,750,822	4,465,373
Interest income	280	10,079	37,990	27,667,000	10,000
OPEB Trust Fund Contribution	950	-	-	-	-
Miscellaneous Revenue	990	-	-	2,370,122	-
TOTAL REVENUE		\$ 4,631,144	\$ 5,027,688	\$ 34,776,302	\$ 4,475,373

	Object	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
EXPENDITURES					
Employee Benefits					
Life Insurance	230	\$ 49,760	43,619	\$ 192,299	\$ 55,000
Health Insurance	241	2,665,589	3,109,176	2,694,171	3,100,000
Vision Insurance	242	-	52	26	-
Dental Insurance	243	21,144	20,384	19,305	25,000
Long Term Care	245	181,694	194,934	224,807	190,000
Purchased Services	300	310,795	451,552	2,644,705	310,000
Supplies	300	-	-	1,377	-
Debt Service	300	6,000	6,000	6,000	-
Operating Transfers Out	300	-	-	-	-
Other	300	-	5	15	-
TOTAL EXPENDITURES		\$ 3,556,103	\$ 3,825,721	\$ 5,782,706	\$ 3,680,000

FUND 80

COMMUNITY SERVICES FUND

DRAFT

This fund is used to account for the community recreation programs and other programs which are not elementary or secondary educational programs, but have the primary function of serving the community.

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	Source	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
REVENUE					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Property Taxes	211	1,881,240	1,981,241	1,981,240	2,000,000
Other Taxes	219	3,722	3,059	2,929	-
Non-Capital Sales	262	173	1,138	1,191	-
Interest on Investments	280	-	-	-	-
Gifts & Donations	291	-	-	4,065	4,000
Student Fees	292	45,391	90,066	34,418	-
Building Rental Fees	293	27,999	23,544	26,314	28,625
Fees	298	90,259	71,713	57,158	95,600
Miscellaneous	299	283	-	75	500
Other Intermediate Fees	590	55,197	61,442	55,157	-
TOTAL REVENUE		\$ 2,104,262	\$ 2,232,203	\$ 2,162,549	\$ 2,128,725

	Object	Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
EXPENDITURES					
Salaries	100	\$ 600,068	\$ 685,436	\$ 845,105	\$ 842,730
Employee Benefits	200	313,624	294,806	313,113	350,224
Purchased Services	300	344,183	415,931	528,095	384,590
Non-Capital Purchases	400	16,593	70,933	88,617	79,918
Capital Purchases	500	804,346	854,872	764,741	778,819
Insurance	700	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	159,614	2,999	2,831	(29,818)
TOTAL EXPENDITURES		\$ 2,238,428	\$ 2,324,977	\$ 2,542,504	\$ 2,406,463

Expenditure Summary by Fund		Audited 2009-2010	Audited 2010-2011	Unaudited 2011-2012	Proposed 2012-2013
Recreation Department	Fund 81	\$ 475,360	\$ 474,010	\$ 433,930	\$ 551,946
Athletic Venues	Fund 82	37,774	18,101	24,645	22,148
Community Services	Fund 83	1,569,138	1,609,779	1,704,546	1,832,369
CLC After School Program	Fund 85	156,157	223,087	379,383	-
		\$ 2,238,428	\$ 2,324,977	\$ 2,542,504	\$ 2,406,463