



# Kenosha Unified School District

maximizing the brilliance of children

**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-Short	Director of Human Resources
Susan Valeri	Director of Special 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.”**

**NOTICE OF ANNUAL MEETING OF DISTRICT ELECTORS**

**KENOSHA UNIFIED SCHOOL DISTRICT NO.1**

**TO: Electors of the Kenosha Unified School District No.1**

PLEASE TAKE NOTICE that the annual meeting of Kenosha Unified School District No.1 for the transaction of school business and the approval of the tax levy for the 2012-2013 school year will be held on Wednesday September 12, 2012. It will be held in the Auditorium at Indian Trail High School, 6800 60th Street, Kenosha, Wisconsin. The annual meeting will begin immediately following a special meeting of the School Board to be held on the same evening at 7:00 P.M. for the purpose of the presentation and public hearing on the District's proposed budget for 2012-2013. The agenda for the annual meeting will be to elect a chairperson, adopt rules of order and the agenda, establish salaries and reimbursement of expenses for School Board members, approve the 2012-2013 tax levy, and establish the date for the 2013-2014 annual meeting.

BY ORDER OF THE SCHOOL BOARD  
Jo Ann Taube, School Board Clerk

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2012-2013 PROPOSED BUDGET PUBLICATION**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
Beginning Fund Balance	23,633,695	16,809,985	15,683,728
Ending Fund Balance	16,809,985	15,683,728	19,647,830
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
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 Sources (Source 500)	78,481	60,065	10,000
State Sources (Source 600)	154,334,277	144,534,847	152,203,241
Federal Sources (Source 700)	13,724,132	11,174,078	9,199,357
All Other Sources (Source 800 & 900)	1,361,022	560,499	500,000
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>252,244,694</b>	<b>236,794,994</b>	<b>236,806,897</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100000)	142,820,772	130,249,157	118,262,230
Support Services (Function 200000)	84,283,725	78,828,485	83,141,473
Non-Program Transactions (Function 400000)	31,963,907	28,843,608	31,439,092
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>259,068,404</b>	<b>237,921,251</b>	<b>232,842,795</b>

<b>SPECIAL PROJECTS FUND (FUND 20)</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>49,748,762</b>	<b>47,221,179</b>	<b>47,971,718</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>49,748,762</b>	<b>47,221,179</b>	<b>47,971,718</b>

<b>DEBT SERVICE FUND (FUND 30)</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
Beginning Fund Balance	1,161,315	760,673	24,177
Ending Fund Balance	760,673	24,177	24,177
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>25,118,044</b>	<b>31,932,775</b>	<b>16,908,485</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>25,518,686</b>	<b>32,669,272</b>	<b>16,908,485</b>

<b>CAPITAL PROJECTS FUND (FUND 40)</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
Beginning Fund Balance	20,571,141	4,244,695	341,397
Ending Fund Balance	4,244,695	341,397	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>219,553</b>	<b>480,327</b>	<b>217,156</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>16,545,999</b>	<b>4,383,626</b>	<b>558,553</b>

<b>FOOD SERVICE FUND (50)</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
Beginning Fund Balance	354,952	480,864	560,079
Ending Fund Balance	480,864	560,079	560,079
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,339,134</b>	<b>8,809,617</b>	<b>7,905,265</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,213,222</b>	<b>8,730,402</b>	<b>7,905,265</b>

<b>COMMUNITY SERVICES FUND (FUND 80)</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
Beginning Fund Balance	750,466	657,693	277,738
Ending Fund Balance	657,693	277,738	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,232,203</b>	<b>2,162,549</b>	<b>2,128,725</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,324,977</b>	<b>2,542,504</b>	<b>2,406,464</b>

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>			
<b>ALL FUNDS</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
<b>GROSS TOTAL EXPENDITURES - ALL FUNDS</b>	<b>361,420,050</b>	<b>333,468,234</b>	<b>308,593,279</b>
Interfund Transfers (Source 100) - ALL FUNDS	30,498,836	27,136,588	28,687,499
Refinancing Expenditures (Fund 30)	9,500,000	9,275,000	
<b>NET TOTAL EXPENDITURES - ALL FUNDS</b>	<b>321,421,214</b>	<b>297,056,645</b>	<b>279,905,780</b>
<b>PERCENTAGE CHANGE FROM PRIOR YEAR</b>	<b>-5.06%</b>	<b>-7.58%</b>	<b>-5.77%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
General Fund	79,162,892	77,070,827	71,814,314
Referendum Debt Service Fund	13,520,354	14,625,987	15,760,784
Non-Referendum Debt Service Fund			
Capital Expansion Fund			
Community Service Fund	1,981,240	1,981,240	2,000,000
<b>TOTAL SCHOOL LEVY</b>	<b>94,664,486</b>	<b>93,678,054</b>	<b>89,575,098</b>
<b>PERCENTAGE INCREASE FROM PRIOR YEAR</b>	<b>8.47%</b>	<b>-1.04%</b>	<b>-4.38%*</b>

\* Preliminary Estimate

## **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 20)**

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 project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy. Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

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**

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund. Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

### **Fund 73 Employee Benefit Trust Fund**

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

### **Fund 76 Investment Trust Fund**

This fund is used to account for the external (non-district) portion of investment pools sponsored by the district.

### **Community Service Fund (Fund 80)**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to s. 120.10(8) and s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

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 property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

### **Package and Cooperative Program Funds (Fund 90)**

These funds are used to account for expenditures and revenues made by a host district related to a cooperative instructional activity involving several school districts.

Information obtained from the Department of Public Instruction

### **Wisconsin Uniform Financial Accounting Requirements (WUFAR)**

[http://dpi.wi.gov/sfs/pdf/wufar\\_final.pdf](http://dpi.wi.gov/sfs/pdf/wufar_final.pdf)



# BUDGET ADOPTION FORMAT

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**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).**

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**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
<b>GENERAL FUND (FUND 10)</b>				
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	15,683,728	19,647,830
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
<b>Operating Transfer</b>				
110 Transfers in From Other Funds	-	-	-	-
<b>Local Sources</b>				
210 Taxes	73,510,384	79,471,094	77,377,899	72,153,647
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	261,846	288,085	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 Revenue, Local Sources	2,716,108	2,542,945	2,400,667	2,090,753
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids	-	-	-	-
340 Payments for Services	314,268	315,958	337,666	300,000
380 Medical Service Reimbursements	-	-	-	-
390 Other Inter-district, Within Wisconsin	-	-	-	-
<b>Intermediate Sources</b>				
510 Transit of Aids	-	-	-	-
540 Payments for Services	-	-	-	-
590 Other Immediate Services	83,253	78,481	60,065	10,000
<b>State Sources</b>				
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 Project Grants	1,779,669	1,855,773	381,961	365,725
640 Payment for Services	100,836	150,441	135,603	120,000
650 SAGE	2,853,472	3,072,138	-	-
660 State Revenue Through Local Units	-	-	-	-
690 Other Revenue	394,150	455,927	408,890	393,948
<b>Federal Sources</b>				
710 Federal Aid-Categorical	7,860,218	234,712	223,855	211,416
730 Special Project 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	-	-	-	-
790 Direct Revenue from Federal Sources	89,926	2,446,277	2,172,712	189,606
<b>Other Financing Sources</b>				
860 Compensation, Fixed Assets	-	-	191,989	-
870 Long Term Obligations	-	-	-	-
<b>Other Revenues</b>				
960 Adjustments	-	(1,025)	-	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	1,001,453	1,362,047	368,510	500,000
<b>TOTAL FUND 10 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 238,721,386</b>	<b>\$ 252,244,694</b>	<b>\$ 236,794,994</b>	<b>\$ 236,806,897</b>

**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
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
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
<b>Support Services</b>				
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	-	-	-
<b>Non-Program Transactions</b>				
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	-
	-	-	-	-
<b>TOTAL FUND 10 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 237,694,340</b>	<b>\$ 259,068,404</b>	<b>\$ 237,921,251</b>	<b>\$ 232,842,795</b>
<b>SPECIAL PROJECTS FUND (FUND 20)</b>				
Beginning Fund Balance	30,677	-	-	-
Ending Fund Balance	-	-	-	-
<b>TOTAL FUND 20 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 48,540,306</b>	<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 47,971,718</b>
100 000 Instruction	35,891,568	37,840,367	36,344,283	38,001,898
200 000 Support Services	12,679,415	11,849,594	10,769,486	9,969,820
400 000 Non-Program Transactions	-	58,800	107,409	-
<b>TOTAL FUND 20 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 48,570,983</b>	<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 47,971,718</b>
<b>DEBT SERVICE FUND (FUND 30)</b>				
Beginning Fund Balance	2,066,359	1,161,315	760,673	24,177
Ending Fund Balance	1,161,315	760,673	24,177	24,177
<b>TOTAL FUND 30 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 35,365,029</b>	<b>\$ 25,118,044</b>	<b>\$ 31,932,775</b>	<b>\$ 16,908,485</b>
281000 Long Term Debt Capital	11,776,905	16,018,686	14,557,032	14,355,626
282000 Refinancing	21,705,000	9,500,000	9,275,000	-
285000 Other Post Employment Benefit Financing	530,100	-	6,376,634	233,134
289000 Other Long-Term General Obligation Debt	2,258,069	-	2,460,606	2,319,725
490000 Other Non-Program Transactions	-	-	-	-
<b>TOTAL FUND 30 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 36,270,074</b>	<b>\$ 25,518,686</b>	<b>\$ 32,669,272</b>	<b>\$ 16,908,485</b>

**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
<b>CAPITAL PROJECTS FUND (FUND 40)</b>				
Beginning Fund Balance	\$ 11,702,749	\$ 20,571,141	\$ 4,244,695	\$ 341,397
Ending Fund Balance	20,571,141	4,244,695	341,397	-
<b>TOTAL FUND 40 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 38,742,869</b>	<b>\$ 219,553</b>	<b>\$ 480,327</b>	<b>\$ 217,156</b>
100 000 Instruction	-	-	-	-
200 000 Support Services	29,340,765	16,545,999	4,383,626	558,553
400 000 Non-Program Transactions	533,711	-	-	-
<b>TOTAL FUND 40 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 29,874,476</b>	<b>\$ 16,545,999</b>	<b>\$ 4,383,626</b>	<b>\$ 558,553</b>
<b>FOOD SERVICE FUND (FUND 50)</b>				
Beginning Fund Balance	1,157,384	354,952	480,864	560,079
Ending Fund Balance	354,952	480,864	560,079	560,079
<b>TOTAL FUND 50 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 7,917,495</b>	<b>\$ 8,339,134</b>	<b>\$ 8,809,617</b>	<b>\$ 7,905,265</b>
200 000 Support Services	8,719,927	8,213,222	8,730,402	7,905,265
400 000 Non-Program Transactions	-	-	-	-
<b>TOTAL FUND 50 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 8,719,927</b>	<b>\$ 8,213,222</b>	<b>\$ 8,730,402</b>	<b>\$ 7,905,265</b>
<b>TRUST FUND (FUND 70) *</b>				
Beginning Fund Balance	(22,819,060)	(21,843,735)	(20,643,868)	\$8,350,297
Ending Fund Balance	(21,843,735)	(20,643,868)	\$8,350,297	9,145,670
<b>TOTAL FUND 70 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$4,631,144</b>	<b>\$5,027,688</b>	<b>\$34,777,871</b>	<b>\$4,475,373</b>
200 000 Support Services	3,556,103	3,827,821	5,783,706	3,680,000
<b>TOTAL FUND 70 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$3,556,103</b>	<b>\$3,827,821</b>	<b>5,783,706</b>	<b>3,680,000</b>
<b>COMMUNITY SERVICES FUND (FUND 80)</b>				
Beginning Fund Balance	884,632	750,466	657,693	277,738
Ending Fund Balance	750,466	657,693	277,738	-
<b>TOTAL FUND 80 REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 2,104,262</b>	<b>\$ 2,232,203</b>	<b>\$ 2,162,549</b>	<b>\$ 2,128,725</b>
100 000 Instruction	234,165	211,653	2,384	2,148
200 000 Support Services	1,529,221	1,639,705	1,727,008	1,904,187
300 000 Community Services	475,042	473,618	813,167	551,446
400 000 Non-Program Transactions	-	-	(55)	-
<b>TOTAL FUND 80 EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 2,238,428</b>	<b>\$ 2,324,977</b>	<b>\$ 2,542,504</b>	<b>\$ 2,406,464</b>
<b>GRAND TOTAL REVENUES - ALL FUNDS</b>	<b>\$ 380,054,952</b>	<b>\$ 342,927,831</b>	<b>\$ 362,177,744</b>	<b>\$ 316,413,618</b>
<b>GRAND TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 370,841,552</b>	<b>\$ 365,245,771</b>	<b>\$ 339,250,940</b>	<b>\$ 312,273,279</b>

The Proposed Annual Meeting Budget is presented in the Department of Public Instruction (DPI) Recommended Budget Adoption Format

Subtotals contain calculated fields and formulas which may result in rounded values

\* Fund Balances in Fund 73 were adjusted in 2008-2009 and 2009-2010 to reflect OPEB (Other Post Employment Benefit) obligations

**FUND 10**  
**GENERAL FUND**

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**The General Fund is used to account for all financial activities relating to the District's current operations, except those which are required to be accounted for in separate funds. There are no sub-funds in the General Fund.**

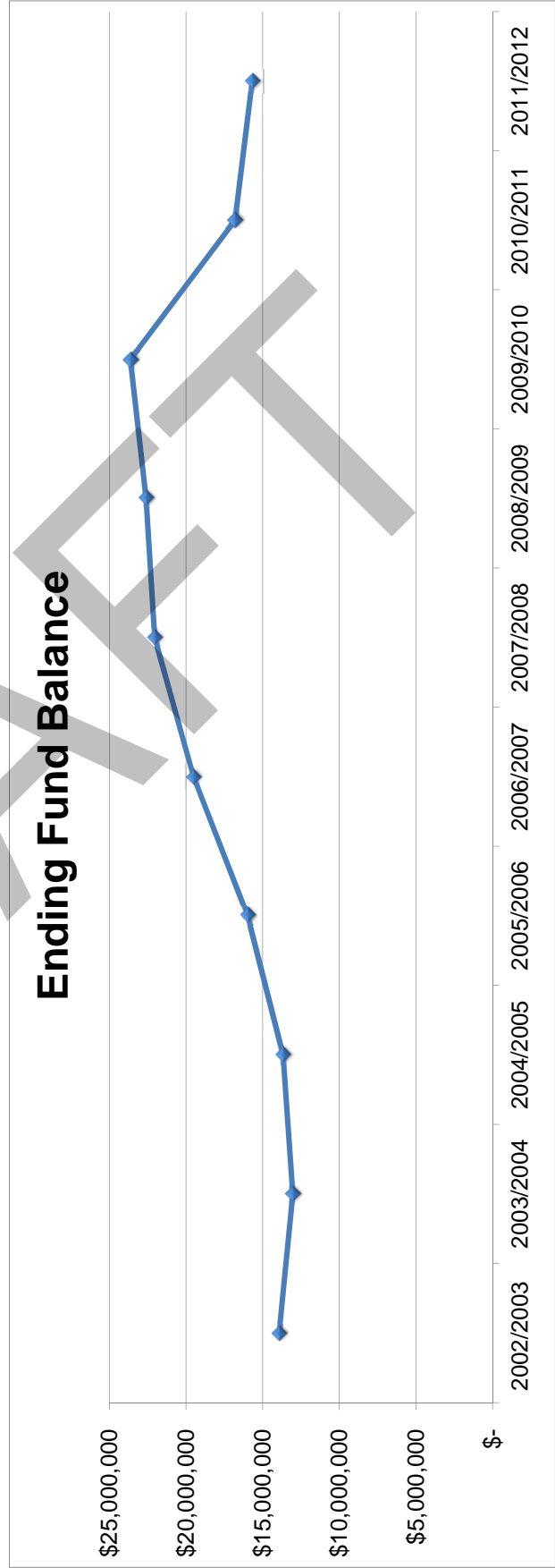
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## FUND 10 - GENERAL FUND

	AUDITED 2009-2010	AUDITED 2010-2011	UNAUDITED 2011-2012	PROPOSED 2012-2013
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
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
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	314,268	315,958	337,666	300,000
<b>INTERMEDIATE SOURCES</b>				
540 Payments for Services	-	-	-	-
590 Other Intermediate	83,253	78,481	60,065	10,000
<b>STATE SOURCES</b>				
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
<b>FEDERAL SOURCES</b>				
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
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets	-	-	191,989	-
<b>OTHER REVENUES</b>				
960 Adjustments	-	(1,025)	-	-
970 Refund of Disbursement	-	-	-	-
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	1,001,453	1,362,047	368,510	500,000
<b>TOTAL REVENUES</b>	<b>\$ 238,721,386</b>	<b>\$ 252,244,694</b>	<b>\$ 236,794,994</b>	<b>\$ 236,806,897</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
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
160000 Co-Curricular	1,929,631	2,059,581	2,015,860	2,562,437
170000 Other Special Needs	1,051,145	1,128,859	1,104,660	748,094
<b>SUPPORT</b>				
210000 Pupil Services	8,584,297	9,093,449	9,181,428	8,161,393
220000 Instructional 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 & Judgements	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	-	-	-
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	24,272,417	30,498,836	27,136,588	30,154,592
430000 Purchased Instructional Services	1,312,834	1,465,072	1,631,617	1,284,500
490000 Other Non Program Transactions	-	-	75,403	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 237,694,340</b>	<b>\$ 259,068,404</b>	<b>\$ 237,921,251</b>	<b>\$ 232,842,795</b>

# 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
<b>Beginning Fund Balance</b>	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985
<b>Audited Revenues</b>	169,592,549	179,626,944	191,292,025	201,263,283	213,362,747	225,865,918	235,769,268	238,721,386	252,244,694	236,794,994
<b>Audited Expenditures</b>	170,608,639	180,532,813	190,663,833	198,938,182	209,830,428	223,329,261	235,218,796	237,694,340	259,068,404	237,921,251
<b>Net Transfer Out</b>										
<b>Fund Balance Change</b>	(1,016,090)	(905,869)	628,192	2,325,101	3,532,319	2,536,657	550,473	1,027,046	(6,823,710)	(1,126,257)
<b>Ending Total Fund Balance</b>	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985	15,683,728
<b>% Fund Balance/Expenditures</b>	8.17%	7.22%	7.17%	8.04%	9.30%	9.88%	9.61%	9.94%	6.49%	6.59%
<b>Next Year's Budget</b>	180,958,968	192,196,034	201,186,764	213,240,748	223,954,723	236,633,798	240,111,376	252,975,959	244,116,920	232,842,795
<b>% Fund Balance/Budget</b>	7.70%	6.78%	6.79%	7.50%	8.72%	9.32%	9.42%	9.34%	6.89%	6.74%



# **FUND 20**

## **SPECIAL PROJECTS FUND**

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**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. Sub-funds for Federal Handicapped Projects and Head Start are currently established.**

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## FUND 20 - SPECIAL PROJECTS 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>
<b>REVENUE</b>					
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	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 48,540,306</b>	<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 47,971,718</b>

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 26,308,808	\$ 27,893,476	\$ 26,270,783	\$ 27,070,034
Employee Benefits	200	16,438,988	17,161,679	16,913,620	17,219,184
Purchased Services	300	4,734,732	3,597,838	3,380,032	2,922,883
Non-Capital Purchases	400	1,055,984	660,968	445,213	574,950
Capital Purchases	500	240,137	434,527	211,531	184,667
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	(207,666)	273	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 48,570,983</b>	<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 47,971,718</b>

Expenditure Summary by Fund		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
Special Revenue Trust Fund	Fund 21	\$ 65,763	\$ -	\$ -	\$ -
Head Start	Fund 25	1,995,408	2,047,632	1,800,201	1,968,420
Special Education	Fund 27	46,509,812	47,701,130	45,420,978	46,003,298
		<b>\$ 48,570,983</b>	<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 47,971,718</b>

# **FUND 30**

## **DEBT SERVICE FUND**

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**This fund is used for recording transactions related to repayment of promissory notes (issued per statute 67.12(12)), bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by DPI. Debt tax levies must be recorded in this fund.**

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## FUND 30 - DEBT 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>
<b>REVENUE</b>					
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	13,520,354	14,625,987	15,941,761
Interest on Investments	280	23,523	7,684	8,388	-
Long Term State Trust Funds	874	-	9,500,000	-	-
Long Term Bonds	875	21,705,000	-	9,275,000	-
Premium on Debt	960	403,825	-	43	-
Bond Tax Rebates	971	-	1,094,831	1,246,723	966,723
Miscellaneous	990	-	9,250	6,002,370	-
<b>TOTAL REVENUES</b>		<b>\$ 35,365,029</b>	<b>\$ 25,118,044</b>	<b>\$ 31,932,775</b>	<b>\$ 16,908,485</b>

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
<b>EXPENDITURES</b>					
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 Note	683	6,769,954	6,603,204	4,822,156	4,445,481
Interest - State Trust	684	-	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	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 36,270,074</b>	<b>\$ 25,518,686</b>	<b>\$ 32,669,272</b>	<b>\$ 16,908,485</b>

Expenditure Summary by Fund		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
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
		<b>\$ 36,270,074</b>	<b>\$ 25,518,686</b>	<b>\$ 32,669,272</b>	<b>\$ 16,908,485</b>

# **FUND 40**

## **CAPITAL PROJECTS FUND**

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**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.**

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## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

<b>Source</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
<b>REVENUE</b>				
Operating Transfer - Capital	100	\$ -	\$ -	\$ -
Capital Project Revenue	148	-	-	-
Interest on Investments	280	432,869	219,553	34,415
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
<b>TOTAL REVENUE</b>		<b>\$ 38,742,869</b>	<b>\$ 219,553</b>	<b>\$ 4,480,327</b>
		<b>\$ 217,156</b>		

<b>Object</b>	<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
<b>EXPENDITURES</b>				
Salaries	100	\$ -	\$ 1,806	\$ -
Benefits	200	-	351	-
Purchased Services	300	28,888,895	16,303,722	4,383,626
Non-Capital Purchases	400	-	-	-
Capital Purchases	500	451,871	-	-
Debt Retirement	600	-	240,120	-
Operating Transfer Out	800	533,711	-	-
Other Purchases	900	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,874,476</b>	<b>\$ 16,545,999</b>	<b>\$ 4,383,626</b>
				<b>\$ 558,553</b>

<b>Expenditure Summary by Fund</b>		<b>Audited 2009-2010</b>	<b>Audited 2010-2011</b>	<b>Unaudited 2011-2012</b>	<b>Proposed 2012-2013</b>
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	-	-	-	-
		<b>\$ 29,874,476</b>	<b>\$ 16,545,999</b>	<b>\$ 4,383,626</b>	<b>\$ 558,553</b>

# **FUND 50**

## **FOOD SERVICE FUND**

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**Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Service.**

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

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

# **FUND 70**

## **TRUST FUND**

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**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.**

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## FUND 70 - TRUST FUND 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>
<b>REVENUE</b>					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Expendable Trust	171	-	-	-	-
Interfund Payment	230	4,621,065	4,989,695	4,739,082	4,465,373
Interest income	280	10,079	37,993	27,667,099	10,000
OPEB Trust Fund Contribution	950	-	-	-	-
Miscellaneous Revenue	990	-	-	2,370,122	-
<b>TOTAL REVENUE</b>		<b>\$ 4,631,144</b>	<b>\$ 5,027,688</b>	<b>\$ 34,776,302</b>	<b>\$ 4,475,373</b>

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
<b>EXPENDITURES</b>					
Employee Benefits					
Life Insurance	230	\$ 49,760	\$ 43,619	\$ 192,299	\$ 55,000
Health Insurance	241	2,986,589	3,109,176	2,694,171	3,100,000
Vision Insurance	242	120	52	26	-
Dental Insurance	243	21,144	20,384	19,305	25,000
Long Term Care Insurance	245	181,694	194,934	224,807	190,000
Purchased Services	300	310,795	451,552	2,644,705	310,000
Supplies	400	-	-	1,377	-
Debt Service	600	6,000	6,000	6,000	-
Operating Transfer Out	800	-	-	-	-
Other	900	-	5	15	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,556,103</b>	<b>\$ 3,825,721</b>	<b>\$ 5,782,706</b>	<b>\$ 3,680,000</b>

**FUND 80**  
**COMMUNITY SERVICES FUND**

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**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.**

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## FUND 80 - COMMUNITY 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>
<b>REVENUE</b>					
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	-
<b>TOTAL REVENUE</b>		<b>\$ 2,104,262</b>	<b>\$ 2,232,203</b>	<b>\$ 2,162,549</b>	<b>\$ 2,128,725</b>

	<u>Object</u>	<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
<b>EXPENDITURES</b>					
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)
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,238,428</b>	<b>\$ 2,324,977</b>	<b>\$ 2,542,504</b>	<b>\$ 2,406,463</b>

Expenditure Summary by Fund		<u>Audited 2009-2010</u>	<u>Audited 2010-2011</u>	<u>Unaudited 2011-2012</u>	<u>Proposed 2012-2013</u>
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	-
		<b>\$ 2,238,428</b>	<b>\$ 2,324,977</b>	<b>\$ 2,542,504</b>	<b>\$ 2,406,463</b>