

ISD 709



ADOPTED BUDGET

FY2010 - 11

June 15, 2010

**DULUTH PUBLIC SCHOOLS
ISD # 709
FISCAL 2011 ADOPTED BUDGET SUMMARY**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfers</u>	<u>Projected Excess (Deficit)</u>
General Fund - Unrestricted	\$ 75,865,154	\$ 75,037,343	\$ (1,127,811)	\$ (300,000)
General Fund - Restricted	12,383,471	12,383,471		-
Food Service Fund	3,220,000	3,220,000		-
Transportation Fund	4,571,577	5,023,436		(451,859)
Community Services Fund - Unrestricted	3,743,262	3,710,732		32,530
Community Services Fund - Restricted	3,532,178	3,532,178		-
Capital Fund	7,288,778	5,186,867	(3,435,553)	\$ (1,333,642)
Building Construction Fund	4,318,064	80,512,455		(76,194,391)
Debt Service Fund	14,308,272	16,215,415	4,563,364	\$ 2,656,221
Trust and Agency Fund	325,000	200,000		125,000
Student Activities	1,428,887	1,428,887		-
Total of All Funds	<u><u>\$ 130,984,643</u></u>	<u><u>\$ 206,450,784</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (75,466,141)</u></u>

Independent School District 709
Combined Revenues Expenditures - All Funds
06/30/10

	General		Food Service	Transportation	Community Education		Capital	Building Construction	Debt Service	Trust Agency	Student Activities	Total
	Unrestricted	Restricted			Unrestricted	Restricted						
Revenues												
Local	\$ 8,254,454	\$ 1,161,082	\$ 4,000	\$ -	\$ 2,214,882	\$ 322,668	\$ 1,567,720	\$ 4,150,000	\$ 10,327,807	\$ 325,000	\$ 1,428,887	\$ 29,756,500
State	67,610,700	5,037,419	148,000	4,571,577	519,780	1,374,743	730,750	168,064	2,816,450	-	-	82,977,483
Federal - received through MDE	-	6,037,638	1,891,197	-	1,008,600	30,426	216,308	-	-	-	-	9,184,169
Federal - Direct	-	147,332	-	-	-	1,804,341	-	-	1,164,015	-	-	3,115,688
Local Sales and Insurance Recovery	-	-	1,176,803	-	-	-	-	-	-	-	-	1,176,803
Sale and conversion of assets	-	-	-	-	-	-	4,774,000	-	-	-	-	4,774,000
Total Revenues	\$ 75,865,154	\$ 12,383,471	\$ 3,220,000	\$ 4,571,577	\$ 3,743,262	\$ 3,532,178	\$ 7,288,778	\$ 4,318,064	\$ 14,308,272	\$ 325,000	\$ 1,428,887	\$ 130,984,643
Expenditures												
Administration	\$ 4,330,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,330,955
District Support Services	2,621,778	100,000	-	-	-	-	-	-	-	-	-	2,721,778
Elementary and Secondary Regular	32,779,522	7,493,742	-	-	-	-	-	-	-	-	1,428,887	41,702,151
Vocational Education	1,402,012	114,150	-	-	-	-	-	-	-	-	-	1,516,162
Special Education	19,480,066	2,537,444	-	-	-	-	-	-	-	-	-	22,017,510
Community Education	-	-	-	-	3,710,732	3,532,178	-	-	-	-	-	7,242,910
Instructional Support Services	1,166,176	2,138,135	-	-	-	-	-	-	-	-	-	3,304,311
Pupil Support Services	2,398,455	-	3,220,000	5,023,436	-	-	-	-	-	200,000	-	10,841,891
Sites and Buildings	8,260,277	-	-	-	-	-	5,186,867	80,512,455	-	-	-	93,959,599
Fiscal and Other Fixed Costs Prog	2,598,102	-	-	-	-	-	-	-	16,215,415	-	-	18,813,517
Total Expenditures	\$ 75,037,343	\$ 12,383,471	\$ 3,220,000	5,023,436	\$ 3,710,732	\$ 3,532,178	\$ 5,186,867	\$ 80,512,455	\$ 16,215,415	\$ 200,000	\$ 1,428,887	\$ 206,450,784
Operating Excess (Deficit)	\$ 827,811	\$ -	\$ -	\$ (451,859)	\$ 32,530	\$ -	\$ 2,101,911	\$ (76,194,391)	\$ (1,907,143)	\$ 125,000	\$ -	\$ (75,466,141)
Other Financing Sources (Uses)												
Transfer In	-	-	-	-	-	-	1,127,811	-	-	-	-	-
Transfer Out	(1,127,811)	-	-	-	-	-	(4,563,364)	-	4,563,364	-	-	-
Projected Excess (Deficit) 06/30/10	(300,000)	-	-	(658,417)	(61,752)	-	(2,241,625)	(21,100,785)	2,402,935	122,750	(88,500)	(21,925,394)
Fund Balance 06/30/09	13,821,741	-	494,998	969,039	386,120	-	2,580,177	144,950,804	1,752,187	1,847,471	1,210,908	168,013,445
Fund balance 06/30/11	\$ 13,221,741	\$ -	\$ 494,998	\$ (141,237)	\$ 356,898	\$ -	\$ (995,090)	\$ 47,655,628	\$ 6,811,343	\$ 2,095,221	\$ 1,122,408	\$ 70,621,910

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 8,254,454	\$ 8,254,454	\$ 7,365,362	\$ 7,365,362		12.07%	
State		67,610,700	67,610,700	68,336,885	68,336,885		-1.06%	
Total Revenues		\$ 75,865,154	\$ 75,865,154	\$ 75,702,247	\$ 75,702,247		0.22%	
Expenditures								
<u>Administration</u>								
School Board	010	\$ 58,138	\$ 41,800	\$ 99,938	\$ 58,138	\$ 41,800	\$ 99,938	0.00%
Superintendent Office	020	258,649	33,000	291,649	265,718	32,400	298,118	-2.17%
School Operations Administration	030	297,693	199,200	496,893	367,836	134,200	502,036	-1.02%
Testing	034	-	70,000	70,000	-	-	-	
Secondary Voc Administration	045	186,896	3,500	190,396	183,635	3,500	187,135	1.74%
School Administration	050	2,999,569	182,510	3,182,079	3,292,960	161,696	3,454,656	-7.89%
Total Administration		\$ 3,800,945	\$ 530,010	\$ 4,330,955	\$ 4,168,287	\$ 373,596	\$ 4,541,883	-4.64%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>District Support Services</u>								
Elections	100	\$ 50,000	\$ 50,000	\$ 2,440	\$ 97,560	\$ 100,000	-50.00%	
Human Resources	105	475,898	102,411	578,309	492,183	130,411	622,594	-7.11%
Public Relations	107		53,000	53,000		53,000	53,000	0.00%
Business Services	110	215,775	152,436	368,211	331,242	65,786	397,028	-7.26%
Budget and Finance	115	557,448	119,125	676,573	531,233	87,025	618,258	9.43%
Management Info Systems	120		524,000	524,000		524,000	524,000	0.00%
Physical Plant Admin	125	339,500	32,993	372,493	336,403	30,000	366,403	1.66%
Print Shop	130	331,980	213,550	545,530	380,523	224,250	604,773	-9.80%
Purchasing/Storeroom	135	353,662	30,000	383,662	349,217	24,571	373,788	2.64%
Administrative Chargeback's	140	(400,000)	(530,000)	(930,000)	(400,000)	(547,719)	(947,719)	-1.87%
Total District Support Services		\$ 1,874,263	\$ 747,515	\$ 2,621,778	\$ 2,023,241	\$ 688,884	\$ 2,712,125	-3.33%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Elementary and Secondary Regular Instruction</u>								
Split Grade Stipends	150	\$ 37,901	\$ 37,901	\$ 37,901	\$ -	\$ 37,901	0.00%	
Secondary Long-term Subs	151	115,090	115,090	45,500		45,500	152.95%	
Kindergarten	201	2,501,550		1,639,265		1,639,265		
Elementary	203	12,682,852	93,343	12,776,195	13,957,218	106,576	14,063,794	-9.16%
District Substitutes	205	410,900	7,400	418,300	480,900	7,400	488,300	-14.34%
Elementary Long-Term Substitutes	209	90,752		90,752	90,752		90,752	0.00%
Secondary	211	1,630,667	258,000	1,888,667	961,883	255,856	1,217,739	55.10%
Visual Art	212	646,234	5,400	651,634	614,496	6,410	620,906	4.95%
Business	215	195,955	1,700	197,655	253,050	1,770	254,820	-22.43%
English	220	2,159,672	2,800	2,162,472	2,136,224	3,910	2,140,134	1.04%
English as a Second Language	225	263,600	5,425	269,025	263,600	5,425	269,025	0.00%
Foreign Language	230	950,589	2,500	953,089	1,081,431	1,640	1,083,071	-12.00%
Health, Physical Education	240	1,000,620	400	1,001,020	771,976	3,930	775,906	29.01%
Family Living	250	346,048	4,600	350,648	344,033	6,230	350,263	0.11%
Industrial Education	255	83,385	4,500	87,885	151,041	6,385	157,426	-44.17%
Math	256	2,213,872	2,550	2,216,422	2,234,122	3,060	2,237,182	-0.93%
Computer science	257		600	600				
Music	258	1,509,269	10,950	1,520,219	970,398	10,960	981,358	54.91%
Science	260	1,967,886	7,500	1,975,386	1,964,262	9,830	1,974,092	0.07%
Social Studies	270	2,076,287	2,600	2,078,887	2,065,045	3,550	2,068,595	0.50%
Summer School	286	31,736	1,050	32,786	31,736	1,050	32,786	0.00%
Activity Director	290	166,770		166,770	275,445		275,445	-39.45%
Co-Curricular	291	97,379	64,250	161,629	109,222	120,914	230,136	-29.77%
Co-Ed Athletics	292	38,643	374,000	412,643	47,244	326,137	373,381	10.52%
Boys Athletics	294	154,156	108,000	262,156	217,785	158,553	376,338	-30.34%
Girls Athletics	296	145,446	98,600	244,046	203,984	123,660	327,644	-25.51%
Extra Curricular	298	96,095		96,095	122,085		122,085	-21.29%
Interactive Television	692	-		-	82,497	8,000	90,497	-100.00%
High School Graduation	701		25,000	25,000		25,000	25,000	0.00%
College within the Schools	702		85,000	85,000		85,000	85,000	0.00%
Total Elem & Secondary Regular Instruction		\$ 31,613,354	\$ 1,166,168	\$ 32,779,522	\$ 31,153,095	\$ 1,281,246	\$ 32,434,341	1.06%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Vocational Education Instruction</u>								
Agricultural	301	\$ 50,031	\$ 7,550	\$ 57,581	\$ 85,340	\$ 8,071	\$ 93,411	-38.36%
Health Occupations	321	83,385		83,385	38,466		38,466	116.78%
Family Living	331		5,000	5,000		5,000	5,000	0.00%
Office Education	341	100,062	4,271	104,333	40,626	3,150	43,776	138.33%
Technical Education	351	75,047		75,047				
Industrial Education	361	183,447	16,300	199,747	188,475	16,300	204,775	-2.46%
Services	365	200,124	42,750	242,874	117,655	42,750	160,405	51.41%
Special Needs	380	634,045		634,045	610,868	5,011	615,879	2.95%
General Vocational	399			-		47,320	47,320	-100.00%
Total Vocational Education Instruction		\$ 1,326,141	\$ 75,871	\$ 1,402,012	\$ 1,081,430	\$ 127,602	\$ 1,209,032	15.96%
<u>Special Education Instruction</u>								
Special Education	400	\$ 133,691	\$ 301,000	\$ 434,691	\$ -	\$ -	\$ -	
Speech/Language Impaired	401	1,206,074	1,200	1,207,274	1,200,317	7,500	1,207,817	-0.04%
Mild/Moderate Mentally Impaired	402	1,746,387	4,500	1,750,887	1,696,532	4,000	1,700,532	2.96%
Moderate/Severe Mentally Impaired	403	929,231	3,800	933,031	949,026	4,000	953,026	-2.10%
Physically Impaired	404	259,602	1,000	260,602	198,630	25,500	224,130	16.27%
Deaf	405	726,251	14,600	740,851	736,631	1,000	737,631	0.44%
Visually Impaired	406		10,000	10,000	10,256		10,256	
Specific Disability	407	2,641,584	2,800	2,644,384	2,502,840	3,000	2,505,840	5.53%
Emotional/Behavioral	408	4,532,218	40,770	4,572,988	5,783,154	40,760	5,823,914	-21.48%
Other Health Problems	410	86,610		86,610	117,378	37,200	154,578	-43.97%
Autistic	411	2,288,470	19,500	2,307,970	2,141,899	5,000	2,146,899	7.50%
Early Childhood	412	1,301,039	25,100	1,326,139	1,137,030	19,150	1,156,180	14.70%
Traumatic Brain Injury	414			-	56,395		56,395	-100.00%
DAPE Teachers	415			-		1,000	1,000	-100.00%
Severely Multiply Impaired	416	185,851	22,600	208,451	273,649		273,649	-23.83%
General Special Education	420	2,839,710	24,000	2,863,710	2,806,615	322,656	3,129,271	-8.49%
Special Ed Homebound	430	12,478		12,478	14,001		14,001	-10.88%
Regular Homebound	431	92,000	28,000	120,000	117,000	3,000	120,000	0.00%
Total Special Education Instruction		\$ 18,981,196	\$ 498,870	\$ 19,480,066	\$ 19,741,353	\$ 473,766	\$ 20,215,119	-3.64%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
General Instructional Support	605	\$ 753,913	\$ 753,913	\$ 616,690		\$ 616,690	22.25%	
Educational Media	620	366,894	11,450	419,550	13,660	433,210	-12.66%	
Teacher Development	641	16,709	17,210			-		
Total Instructional Support Services		\$ 1,137,516	\$ 28,660	\$ 1,166,176	\$ 1,036,240	\$ 13,660	\$ 1,049,900	11.07%
<u>Pupil Support Services</u>								
Habitat	581	\$ 129,235	\$ 5,800	\$ 135,035	\$ 123,435	\$ 6,000	\$ 129,435	4.33%
Counseling and Guidance	710	942,251		942,251	684,853	600	685,453	37.46%
Police Liaison	711		211,000	211,000		211,000	211,000	0.00%
Drop Out Prevention	715	167,040		167,040	251,730		251,730	-33.64%
Health Services	720	926,452		926,452	926,552	8,000	934,552	-0.87%
Social worker	740	16,677		16,677				
Total Pupil Support Services		\$ 2,181,655	\$ 216,800	\$ 2,398,455	\$ 1,986,570	\$ 225,600	\$ 2,212,170	8.42%

**Independent School District No. 709
General Fund - Unrestricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Sites and Buildings</u>								
Operations	805	\$ 3,624,966	\$ 2,154,191	\$ 5,779,157	\$ 4,063,721	\$ 2,497,999	\$ 6,561,720	-11.93%
Maintenance	810	1,348,910	584,729	1,933,639	1,233,091	713,708	1,946,799	-0.68%
Lease Purchase	850		547,481	547,481		547,481	547,481	
Total Sites and Buildings		\$ 4,973,876	\$ 3,286,401	\$ 8,260,277	\$ 5,296,812	\$ 3,759,188	\$ 9,056,000	-8.79%
<u>Fiscal and Other Fixed Cost Programs</u>								
Insurance	940	\$ -	\$ 275,000	\$ 275,000		\$ 225,000	\$ 225,000	22.22%
Employee Benefits	930	2,500,000		2,500,000	2,705,000		2,705,000	-7.58%
Unallocated	975	(426,898)	250,000	(176,898)	(583,323)	225,000	(358,323)	-50.63%
Total Fiscal and Other Fixed Cost Programs		\$ 2,073,102	\$ 525,000	\$ 2,598,102	\$ 2,121,677	\$ 450,000	\$ 2,571,677	1.03%
Total Operating Expenses		\$ 67,962,048	\$ 7,075,295	75,037,343	\$ 68,608,705	\$ 7,393,542	\$ 76,002,247	-1.27%
Operating Excess (Deficit)				\$ 827,811			\$ (300,000)	-375.94%
Transfer out				(1,127,811)			-	
Excess (Deficit)				\$ (300,000)			\$ (300,000)	-100.39%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/11		Adopted 06/30/10			% Change
		Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues							
Local		\$ 1,161,082	\$ 1,161,082		\$ 1,366,641	\$ 1,366,641	-15.04%
State		5,037,419	5,037,419		5,695,883	5,695,883	-11.56%
Federal - Received through MDE		6,037,638	6,037,638		6,371,816	6,371,816	-5.24%
Federal - Direct		147,332	147,332		179,178	179,178	-17.77%
Total Revenues		\$ 12,383,471	\$ 12,383,471		\$ 13,613,518	\$ 13,613,518	(0.09)
Expenditures							
<u>Administration</u>							
Special Education Admin	031	\$ -	\$ -		\$ -	\$ -	#DIV/0!
School Administration	050				128,536	128,536	-100.00%
Total Administration		\$ -	\$ -		\$ 128,536	\$ 128,536	-100.00%
Management Info Systems	120	\$ 97,000	\$ 3,000	\$ 100,000	\$ 97,000	\$ 3,000	\$ 100,000
Total District Support Services		\$ 97,000	\$ 3,000	\$ 100,000	\$ 97,000	\$ 3,000	\$ 100,000

**Independent School District No. 709
General Fund - Restricted**

	IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Elementary and Secondary Regular Instruction</u>								
Kindergarten	201			\$ -	\$ 235,200	\$ -	\$ 235,200	-100.00%
First Grade Preparedness	202			-	-	-	-	#DIV/0!
Elementary	203	851,531		851,531	1,192,813	183,573	1,376,386	-38.13%
Title II	204	518,961	158,039	677,000	538,707	141,293	680,000	-0.44%
Title II - Safe and Drug Free Area Learning Center	206 210		59,794	-	46,516	8,906	55,422	-100.00%
Secondary	211	1,742,470	9,200	1,802,264	1,580,583	66,850	1,647,433	9.40%
Title I	216	499,445	657,657	508,645	711,082	47,285	758,367	-32.93%
Gifted and Talented	218	2,402,343	35,826	3,060,000	2,323,093	616,565	2,939,658	4.09%
Homeless Youth	219	93,486		129,312	96,486	38,826	135,312	-4.43%
Music	258		25,000	25,000	64,653	22,347	87,000	-100.00%
Co-Curricular	292	2,580	2,500	5,080		5,080	5,080	0.00%
Desegregation	696	426,406	8,504	434,910	1,128,189	355,330	1,483,519	-70.68%
Total Elementary and Secondary Regular In.		\$ 6,537,222	\$ 956,520	\$ 7,493,742	\$ 7,917,322	\$ 1,511,055	\$ 9,428,377	-20.52%
<u>Vocational Education Instruction</u>								
Special Needs	380	\$ 64,050	\$ 50,100	\$ 114,150	\$ 72,697	\$ 27,303	\$ 100,000	14.15%
General Vocational	399			-	57,320	6,250	63,570	-100.00%
Total Vocational Education instruction		\$ 64,050	\$ 50,100	\$ 114,150	\$ 130,017	\$ 33,553	\$ 163,570	-30.21%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Special Education Instruction</u>								
Speech/Language Impaired	401	\$ 18,934	\$ 18,934	\$ 18,934	\$ 18,934	\$ 18,934	0.00%	
Mild/Moderate Mentally Impaired	402	253,070	9,733	262,803	215,333	12,733	228,066	15.23%
Moderate/Severe Mentally Impaired	403	180,460	8,425	188,885	171,917	8,425	180,342	4.74%
Physically Impaired	404	68,768	2,751	71,519	68,768	2,751	71,519	0.00%
Deaf	405	7,444	8,098	15,542	7,444	8,098	15,542	0.00%
Blind	406	52,475	15,600	68,075	52,475	15,600	68,075	0.00%
Specific Disability	407	86,510	6,197	92,707	128,932	6,197	135,129	-31.39%
Emotional/Behavioral	408	292,250	10,420	302,670	208,588	10,420	219,008	38.20%
Other Health Problems	410	-	-	-	61,048	4,366	65,414	-100.00%
Autistic	411	227,562	16,189	243,751	327,011	15,889	342,900	-28.91%
Early Childhood	412	334,010	108,646	442,656	380,142	37,301	417,443	6.04%
Severely Multiply Impaired	416	115,701	4,438	120,139	110,955	4,438	115,393	4.11%
General Special Education	420	642,117	67,646	709,763	714,215	64,646	778,861	-8.87%
Framework Plan	450	-	-	-	5,000	-	5,000	
Early Childhood - SD	912	-	-	-	-	2,760	2,760	
Total Special Education Instruction		\$ 2,260,367	\$ 277,077	\$ 2,537,444	\$ 2,451,828	\$ 212,558	\$ 2,664,386	-4.76%

**Independent School District No. 709
General Fund - Restricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
<u>Instructional Support Services</u>								
Indian Teacher Training	221	\$ 2,685	\$ 67,315	\$ 70,000	\$ 2,685	\$ 67,315	\$ 70,000	0.00%
Habitat - Ordean	583			-		14,512	14,512	
General Instructional Support	605	118,298		118,298			-	#DIV/0!
Staff development	644			-	25,750	24,131	49,881	
NE Staff Development	645			-	1,377	1,623	3,000	
Learn and Serve	674			-	12,979	21	13,000	
Desegregation - Special Programs	689	803,005	294,267	1,097,272	61,374	83,918	145,292	655.22%
Desegregation Staff Development	690	119,795	41,372	161,167	102,000	48,000	150,000	
Indian Education	691	260,731	18,876	279,607	250,312	19,472	269,784	3.64%
Desegregation Admin	693	139,004	29,586	168,590	131,700	36,890	168,590	0.00%
Deseg Amer Indian	695	51,064	13,335	64,399	39,970	12,000	51,970	23.92%
Deseg African Amer	697	47,795	15,000	62,795	39,970	12,000	51,970	20.83%
Deseg Asian Pacific	698	38,978	13,885	52,863	37,290	12,000	49,290	7.25%
Deseg Adlante	699	40,450	13,885	54,335	38,550	12,000	50,550	7.49%
Deseg Recruitment	700		8,809	8,809		2,810	2,810	213.49%
Total Instructional Support Services		\$ 1,621,805	\$ 516,330	\$ 2,138,135	\$ 743,957	\$ 346,692	\$ 1,090,649	96.04%

**Independent School District No. 709
General Fund - Restricted**

	IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Pupil Support Services</u>								
School Outside of a School	788	\$ -		\$ -	\$ -	\$ 38,000	\$ 38,000	
Total Pupil Support Services		\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ 38,000	
Total Expenditures		\$ 10,580,444	\$ 1,803,027	\$ 12,383,471	\$ 11,468,660	\$ 2,144,858	\$ 13,613,518	-9.04%
Operating Excess (Deficit)				\$ -		\$ -		-

**Independent School District No. 709
Food Service Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/11		Salary & Benefits	Adopted 06/30/10		% Change	
		Non-labor	Total		Non-labor	Total		
Revenues								
Local		\$ 4,000	\$ 4,000		\$ 2,500	\$ 2,500	100.00%	
State		148,000	148,000		148,000	148,000	0.00%	
Federal - Received through MDE		1,891,197	1,891,197		1,668,919	1,668,919	13.32%	
Local Sales and Insurance Recovery		1,176,803	1,176,803		1,262,700	1,262,700	-6.80%	
Total Revenues		\$ 3,220,000	\$ 3,220,000		\$ 3,082,119	\$ 3,082,119	4.47%	
Expenditures								
<u>Pupil Support Services</u>								
Food services	770	\$ 1,417,130	\$ 1,802,870	\$ 3,220,000	\$ 1,361,969	\$ 1,720,150	\$ 3,082,119	4.47%
Total Expenditures		\$ 1,417,130	\$ 1,802,870	\$ 3,220,000	\$ 1,361,969	\$ 1,720,150	\$ 3,082,119	4.47%
Operating Excess (Deficit)			\$ -			\$ -		

**Independent School District No. 709
Transportation Fund**

	IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
State				\$ 4,571,577		\$ 4,570,925	\$ 4,570,925	0.01%
Total Revenues				\$ -		\$ 4,570,925	\$ 4,570,925	0.01%
Expenditures								
<u>Pupil Support Services</u>								
Pupil Transportation	760	1,666,385	3,357,051	5,023,436	1,682,413	3,546,929	5,229,342	-3.94%
Total Pupil Support Services		\$ 1,666,385	\$ 3,357,051	\$ 5,023,436	\$ 1,682,413	\$ 3,546,929	\$ 5,229,342	-3.94%
Total Expenditures		\$ 1,666,385	\$ 3,357,051	\$ 5,023,436	\$ 1,682,413	\$ 3,546,929	\$ 5,229,342	-3.94%
Operating Excess (Deficit)				\$ (451,859)		\$ (658,417)		-31.37%

**Independent School District No. 709
Community Education Fund - Unrestricted**

IFAS Pro	Salary & Benefits	Proposed 06/30/11		Adopted 06/30/10			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 2,214,882	\$ 2,214,882	\$ 2,247,553	\$ 2,247,553		-1.45%	
State		519,780	519,780	1,512,811	1,512,811		-65.64%	
Federal - received through MDE		1,008,600	1,008,600		-			
Federal - Direct			-		-			
Local Sales and Insurance Recovery			-		-			
Total Revenues		\$ 3,743,262	\$ 3,743,262	\$ 3,760,364	\$ 3,760,364		-0.45%	
<u>Community Education and Services</u>								
General Community Education	505	\$ 422,030	\$ 272,825	\$ 694,855	\$ 417,068	\$ 290,550	\$ 707,618	-1.80%
Drivers Education	506	86,281	33,230	119,511	80,838	33,100	113,938	4.89%
Volunteer Services	507	70,445	-	70,445	67,463	-	67,463	4.42%
After School Enrichment	508	44,847	9,300	54,147	47,264	10,300	57,564	-5.94%
Adults with Disabilities	510	55,726	4,021	59,747	58,679	4,090	62,769	-4.81%
Adult Basic and Continuing Education	520	365,850	48,930	414,780	365,850	48,930	414,780	0.00%
Children with Disabilities	570	51,700	8,800	60,500	49,269	8,600	57,869	4.55%
Latchkey	571	510,320	52,300	562,620	512,683	61,700	574,383	-2.05%
Youth Development/MN Youth Alliance	585	1,414,879	184,160	1,599,039	1,463,515	238,910	1,702,425	-6.07%
Nursery Program	591	44,788	300	45,088	41,541	350	41,891	7.63%
Early Childhood Screening	595	27,000	3,000	30,000	19,366	2,050	21,416	40.08%
Total Expenditures		\$ 3,093,866	\$ 616,866	\$ 3,710,732	\$ 3,123,536	\$ 698,580	\$ 3,822,116	-2.91%
Operating Excess (Deficit)			\$ 32,530	\$ (61,752)				-152.68%

**Independent School District No. 709
Community Education Fund- Restricted**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 322,668	\$ 322,668	\$ 313,668	\$ 313,668		2.87%	
State		1,374,743	1,374,743	1,372,661	1,372,661		0.15%	
Federal - Received through MDE		30,426	30,426	30,426	30,426		0.00%	
Federal - Direct		1,804,341	1,804,341	6,069,991	6,069,991		-70.27%	
Total Revenues		\$ 3,532,178	\$ 3,532,178	\$ 7,786,746	\$ 7,786,746		-54.64%	
<u>Community Education and Services</u>								
Adult Basic and Continuing Education	520	\$ 47,326	\$ 16,100	\$ 63,426	\$ 47,326	\$ 16,100	\$ 63,426	0.00%
Early Childhood Program	580	2,739,841	258,189	2,998,030	2,899,508	481,860	3,381,368	-11.34%
Non Public Aid	590	136,336	155,024	291,360	136,336	156,509	292,845	-0.51%
Safe Schools	594			-	131,365	619,209	750,574	-100.00%
School (Learning) Readiness	596	173,667	5,695	179,362	133,077	51,690	184,767	-2.93%
Safe Schools	598			-	351,329	1,468,303	1,819,632	-100.00%
Safe Schools	599			-	117,750	1,176,384	1,294,134	-100.00%
Total Expenditures		\$ 3,097,170	\$ 435,008	\$ 3,532,178	\$ 3,816,691	\$ 3,970,055	\$ 7,786,746	-54.64%
Operating Excess (Deficit)			\$ -			\$ -		0.00%

**Independent School District No. 709
Capital Fund**

IFAS Pro	Salary & Benefits	Proposed 06/30/11		Adopted 06/30/10			% Change	
		Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 1,567,720	\$ 1,567,720	\$ 1,507,585	\$ 1,507,585		3.99%	
State		730,750	730,750	789,072	789,072		-7.39%	
Local Sales and Insurance Recovery		216,308	216,308	196,308	196,308		10.19%	
Sales and conversion of assets		4,774,000	4,774,000				#DIV/0!	
Total Revenues		\$ 7,288,778	\$ 7,288,778	\$ 2,492,965	\$ 2,492,965		192.37%	
Expenditures								
<u>Administration</u>								
School Operations Administration	030	\$ 710,000	\$ 710,000	\$ 10,000	\$ 10,000			
Total Administration		\$ 710,000	\$ 710,000	\$ 10,000	\$ 10,000			
<u>District Support Services</u>								
Business Services	110	58,919	10,000	68,919	56,015	-	56,015	23.04%
Budget and Finance	115	71,813		71,813	67,612		67,612	6.21%
Management Info Systems	120	538,576	500,000	1,038,576	550,707	1,200,000	1,750,707	-40.68%
Physical Plant Admin	125	90,235		90,235	88,523		88,523	1.93%
Purchasing/Storeroom	135	70,563		70,563	69,323	-	69,323	1.79%
Total District Support Services		\$ 830,106	\$ 510,000	\$ 1,340,106	\$ 832,180	\$ 1,200,000	\$ 2,032,180	-34.06%

**Independent School District No. 709
Capital Fund**

	IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
<u>Instructional Support Services</u>								
Educational Media	620	\$ 113,370		\$ 113,370	\$ 133,624		\$ 133,624	-15.16%
Instructional Technology	694	531,653		531,653	506,099		506,099	5.05%
<hr/>								
Total Instructional Support Services		\$ 645,023	\$ -	\$ 645,023	\$ 639,723	\$ -	\$ 639,723	0.83%
<u>Sites and Buildings</u>								
Operations	805	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	0.00%
Maintenance	810		25,000	25,000		25,000	25,000	0.00%
Capital Facilities	850		2,141,738	2,141,738		10,000	10,000	21317.38%
<hr/>								
Total Sites and Buildings		\$ -	\$ 2,191,738	\$ 2,191,738	\$ -	\$ 60,000	\$ 60,000	3552.90%
<u>Fiscal and Other Fixed Cost Programs</u>								
Unallocated	975	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 240,000	\$ 240,000	25.00%
<hr/>								
Total Capital Expenditures		\$ 1,475,129	\$ 3,711,738	\$ 5,186,867	\$ 1,471,903	\$ 1,510,000	\$ 2,981,903	73.94%
Operating Excess (Deficit)				\$ 2,101,911			\$ (488,938)	
Transfer In				1,127,811				
Transfer Out				(4,563,364)				
<hr/>								
Projected Excess (Deficit)				<u>(1,333,642)</u>			<u>(488,938)</u>	

**Independent School District No. 709
Building Construction Fund**

	IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change
		Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total	
Revenues								
Local			\$ 4,150,000	\$ 4,150,000		\$ 3,216,139	\$ 3,216,139	29.04%
State			168,064	168,064		168,064	168,064	0.00%
Sale of bonds				-		95,192,875	95,192,875	-100.00%
Total Revenues			\$ 4,318,064	\$ 4,318,064		\$ 98,577,078	\$ 98,577,078	-95.62%
Expenditures								
<u>Sites and Buildings</u>								
Capital Facilities	850	\$ 113,775	\$ 54,289	\$ 168,064	\$ 106,240	\$ 61,824	\$ 168,064	0.00%
Building Construction - alternative facilities	870		18,274,287	18,274,287		18,417,238	18,417,238.00	-0.78%
Building Construction - general fund	871		22,890,101	22,890,101		8,315,158	8,315,158.00	
Building Construction - lease levy	872		18,274,287	18,274,287		69,445,467	69,445,467.00	
Building Construction - cop	873		20,905,716	20,905,716		23,331,936	23,331,936.00	
Total Expenditures		\$ 113,775	\$ 80,398,680	\$ 80,512,455	\$ 106,240	\$ 119,571,623	\$ 119,677,863	-32.73%
Operating Excess (Deficit)				\$ (76,194,391)			\$ (21,100,785)	261.10%

**Independent School District No. 709
Debt Service Fund**

	IFAS Pro	Proposed 06/30/11		Adopted 06/30/10		% Change	
		Salary & Benefits	Non-labor	Total	Salary & Benefits		Non-labor
Revenues							
Local			\$ 10,327,807	\$ 10,327,807	\$ 12,068,886	\$ 12,068,886	-14.43%
State			2,816,450	2,816,450	639,450	639,450	340.45%
Federal - Direct			1,164,015	1,164,015	-	-	100.00%
			<hr/>		<hr/>		
Total Revenues			\$ 14,308,272	\$ 14,308,272	\$ 12,708,336	\$ 12,708,336	12.59%
Expenditures							
<u>Fiscal and Other Fixed Cost Programs</u>							
Retirement of Long-Term Debt	910		\$ 16,215,415	\$ 16,215,415	\$ 12,589,088	\$ 12,589,088	28.81%
			<hr/>		<hr/>		
Total Expenditures			\$ 16,215,415	\$ 16,215,415	\$ 12,589,088	\$ 12,589,088	28.81%
Operating Excess (Deficit)				\$ (1,907,143)		\$ 119,248	-1699%
Transfer In				4,563,364			
Projected Excess (Deficit)				2,656,221		119,248	

**Independent School District No. 709
Trust and Agency Fund**

IFAS Pro	Proposed 06/30/11			Adopted 06/30/10			% Change	
	Salary & Benefits	Non-labor	Total	Salary & Benefits	Non-labor	Total		
Revenues								
Local		\$ 325,000	\$ 325,000		\$ 347,750	\$ 347,750	-6.54%	
Total Revenues		\$ 325,000	\$ 325,000		\$ 347,750	\$ 347,750	-6.54%	
Expenditures								
<u>Pupil Support Services</u>								
Miller Memorial	791	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000		
Retirees' Trust	792	200,000	200,000	200,000		200,000	0.00%	
Total Expenditures		\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 25,000	\$ 225,000	-11.11%
Operating Excess (Deficit)			\$ 125,000			\$ 122,750	1.83%	

**Independent School District No. 709
Student Activities Fund**

	IFAS Pro	Proposed 06/30/11		Adopted 06/30/10		% Change
		Salary & Benefits	Non-labor	Salary & Benefits	Non-labor	
Revenues						
Local			\$ 1,428,887		\$ 2,062,225 \$ 2,062,225	-30.71%
Total Revenues			<u>\$ - \$ 1,428,887</u>		<u>\$ 2,062,225 \$ 2,062,225</u>	-30.71%
Expenditures						
<u>Elementary and Secondary Regular Instruction</u>						
Elementary	203		\$ 139,128	\$ -	\$ 169,825 \$ 169,825	-18.08%
Co-Curricular Activity	291		825,485	-	1,440,850 1,440,850	-42.71%
Boys Athletic	294		117,990	-	75,650 75,650	55.97%
Girls Athletic	296		43,174	-	56,100 56,100	-23.04%
Extra-Curricular Activity	298		303,110	-	408,300 408,300	-25.76%
Total Expenditures			<u>\$ - \$ 1,428,887</u>	<u>\$ - \$ 2,150,725</u>	<u>\$ 2,150,725</u>	-33.56%
Operating Excess (Deficit)			<u>\$ -</u>		<u>\$ (88,500)</u>	-