

**ISD 709**

**DULUTH PUBLIC SCHOOLS**

**ADOPTED BUDGET**

**FY2011 - 12**

**June 21, 2011**

**DULUTH PUBLIC SCHOOLS  
ISD # 709  
FISCAL 2012 ADOPTED BUDGET SUMMARY**

|  | <u>Revenues</u>              | <u>Expenditures</u>          | <u>Transfers</u>   | <u>Projected<br/>Excess<br/>(Deficit)</u> |
|--|------------------------------|------------------------------|--------------------|---|
| General Fund - Unrestricted            | \$ 73,044,438                | \$ 69,988,374                | \$ (2,323,291)     | \$ 732,773                                |
| General Fund - Restricted              | 12,668,526                   | 12,668,526                   |                    | -   |
| Food Service Fund                      | 3,305,973                    | 3,305,973                    |                    | -   |
| Transportation Fund                    | 4,659,870                    | 5,392,643                    |                    | (732,773)                                 |
| Community Services Fund - Unrestricted | 4,200,850                    | 4,151,749                    |                    | 49,101                                    |
| Community Services Fund - Restricted   | 3,720,784                    | 3,720,784                    |                    | -   |
| Capital Fund                           | 7,043,140                    | 5,144,856                    | (2,264,442)        | (366,158)                                 |
| Building Construction Fund             | 336,514                      | 58,143,914                   |                    | (57,807,400)                              |
| Debt Service Fund                      | 15,120,926                   | 19,893,518                   | 4,587,733          | (184,859)                                 |
| Trust and Agency Fund                  | 325,000                      | 200,000                      |                    | 125,000                                   |
| Student Activities                     | 1,314,405                    | 1,314,405                    |                    | -   |
| <b>Total of All Funds</b>              | <b><u>\$ 125,740,426</u></b> | <b><u>\$ 183,924,742</u></b> | <b><u>\$ -</u></b> | <b><u>\$ (58,184,316)</u></b>             |

**Independent School District 709**  
**Combined Revenues Expenditures - All Funds**  
**06/30/12**

|                                       | General              |                      | Food                | Transportation        | Community Education |                     | Capital             | Building               | Debt                  | Trust               | Student             | Total                  |
|---------------------------------------|----------------------|----------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|---------------------|---------------------|------------------------|
|                                       | Unrestricted         | Restricted           | Service             |                       | Unrestricted        | Restricted          |                     | Construction           | Service               | Agency              | Activities          |                        |
| <b>Revenues</b>                       |                      |                      |                     |                       |                     |                     |                     |                        |                       |                     |                     |                        |
| Local                                 | \$ 8,526,875         | \$ 1,325,761         | \$ 18,970           | \$ -                  | \$ 2,167,475        | \$ 361,391          | \$ 1,507,828        | \$ 168,064             | \$ 11,139,461         | \$ 325,000          | \$ 1,314,405        | \$ 26,855,230          |
| State                                 | 63,339,544           | 4,932,879            | 148,000             | 4,659,870             | 739,780             | 1,419,257           | 665,312             | 168,450                | 2,817,450             | -                   | -                   | 78,890,542             |
| Federal - received through MDE        | 1,178,019            | 6,262,269            | 2,015,000           | -                     | 1,293,595           | 15,000              | 96,000              | -                      | -                     | -                   | -                   | 10,859,883             |
| Federal - Direct                      | -                    | 147,617              | -                   | -                     | -                   | 1,925,136           | -                   | -                      | 1,164,015             | -                   | -                   | 3,236,768              |
| Local Sales and Insurance Recovery    | -                    | -                    | 1,124,003           | -                     | -                   | -                   | -                   | -                      | -                     | -                   | -                   | 1,124,003              |
| Sale and conversion of assets         | -                    | -                    | -                   | -                     | -                   | -                   | 4,774,000           | -                      | -                     | -                   | -                   | 4,774,000              |
| <b>Total Revenues</b>                 | <b>\$ 73,044,438</b> | <b>\$ 12,668,526</b> | <b>\$ 3,305,973</b> | <b>\$ 4,659,870</b>   | <b>\$ 4,200,850</b> | <b>\$ 3,720,784</b> | <b>\$ 7,043,140</b> | <b>\$ 336,514</b>      | <b>\$ 15,120,926</b>  | <b>\$ 325,000</b>   | <b>\$ 1,314,405</b> | <b>\$ 125,740,426</b>  |
| <b>Expenditures</b>                   |                      |                      |                     |                       |                     |                     |                     |                        |                       |                     |                     |                        |
| Administration                        | \$ 3,985,484         | \$ -                 | \$ -                | \$ -                  | \$ -                | \$ -                | \$ -                | \$ -                   | \$ -                  | \$ -                | \$ -                | \$ 3,985,484           |
| District Support Services             | 3,179,465            | 300,000              | -                   | -                     | -                   | -                   | -                   | -                      | -                     | -                   | -                   | 3,479,465              |
| Elementary and Secondary Regular      | 29,179,145           | 7,748,536            | -                   | -                     | -                   | -                   | -                   | -                      | -                     | -                   | 1,314,405           | 38,242,086             |
| Vocational Education                  | 1,211,076            | 145,999              | -                   | -                     | -                   | -                   | -                   | -                      | -                     | -                   | -                   | 1,357,075              |
| Special Education                     | 18,571,121           | 2,565,822            | -                   | -                     | -                   | -                   | -                   | -                      | -                     | -                   | -                   | 21,136,943             |
| Community Education                   | -                    | -                    | -                   | -                     | 4,151,749           | 3,720,784           | -                   | -                      | -                     | -                   | -                   | 7,872,533              |
| Instructional Support Services        | 1,248,348            | 1,908,169            | -                   | -                     | -                   | -                   | -                   | -                      | -                     | -                   | -                   | 3,156,517              |
| Pupil Support Services                | 2,227,833            | -                    | 3,305,973           | 5,392,643             | -                   | -                   | -                   | -                      | -                     | 200,000             | -                   | 11,126,449             |
| Sites and Buildings                   | 7,335,902            | -                    | -                   | -                     | -                   | -                   | 5,144,856           | 58,143,914             | -                     | -                   | -                   | 70,624,672             |
| Fiscal and Other Fixed Costs Prog     | 3,050,000            | -                    | -                   | -                     | -                   | -                   | -                   | -                      | 19,893,518            | -                   | -                   | 22,943,518             |
| <b>Total Expenditures</b>             | <b>\$ 69,988,374</b> | <b>\$ 12,668,526</b> | <b>\$ 3,305,973</b> | <b>5,392,643</b>      | <b>\$ 4,151,749</b> | <b>\$ 3,720,784</b> | <b>\$ 5,144,856</b> | <b>\$ 58,143,914</b>   | <b>\$ 19,893,518</b>  | <b>\$ 200,000</b>   | <b>\$ 1,314,405</b> | <b>\$ 183,924,742</b>  |
| <b>Operating Excess (Deficit)</b>     | <b>\$ 3,056,064</b>  | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ (732,773)</b>   | <b>\$ 49,101</b>    | <b>\$ -</b>         | <b>\$ 1,898,284</b> | <b>\$ (57,807,400)</b> | <b>\$ (4,772,592)</b> | <b>\$ 125,000</b>   | <b>\$ -</b>         | <b>\$ (58,184,316)</b> |
| <b>Other Financing Sources (Uses)</b> |                      |                      |                     |                       |                     |                     |                     |                        |                       |                     |                     |                        |
| Transfer In                           | -                    | -                    | -                   | -                     | -                   | -                   | 2,323,291           | -                      | -                     | -                   | -                   | -                      |
| Transfer Out                          | (2,323,291)          | -                    | -                   | -                     | -                   | -                   | (4,587,733)         | -                      | 4,587,733             | -                   | -                   | -                      |
| Projected Excess (Deficit) 06/30/11   | (300,000)            | -                    | -                   | (451,859)             | 32,530              | -                   | 349,224             | (76,194,391)           | 376,544               | 125,000             | -                   | (76,062,952)           |
| Fund Balance 06/30/10                 | 12,736,974           | -                    | 598,534             | (348,916)             | 355,237             | -                   | 1,134,183           | 194,000,352            | 5,207,467             | 1,796,384           | 1,195,108           | 216,675,323            |
| <b>Fund balance 06/30/11</b>          | <b>\$ 13,169,747</b> | <b>\$ -</b>          | <b>\$ 598,534</b>   | <b>\$ (1,533,548)</b> | <b>\$ 436,868</b>   | <b>\$ -</b>         | <b>\$ 1,117,249</b> | <b>\$ 59,998,561</b>   | <b>\$ 5,399,152</b>   | <b>\$ 2,046,384</b> | <b>\$ 1,195,108</b> | <b>\$ 82,428,055</b>   |

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

| IFAS<br>Pro                      | Proposed<br>06/30/12 |                      |                      | Adopted<br>06/30/11  |                      |                      | %<br>Change         |               |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
|                                  | Salary &<br>Benefits | Non-labor            | Total                | Salary &<br>Benefits | Non-labor            | Total                |                     |               |
| <b>Revenues</b>                  |                      |                      |                      |                      |                      |                      |                     |               |
| Local                            |                      | \$ 8,526,875         | \$ 8,526,875         |                      | \$ 8,254,454         | \$ 8,254,454         | 3.30%               |               |
| State                            |                      | 63,339,544           | 63,339,544           |                      | 67,610,700           | 67,610,700           | -6.32%              |               |
| Federal - received through MDE   |                      | 1,178,019            | 1,178,019            |                      |                      | -                    |                     |               |
| <b>Total Revenues</b>            |                      | <b>\$ 73,044,438</b> | <b>\$ 73,044,438</b> |                      | <b>\$ 75,865,154</b> | <b>\$ 75,865,154</b> | <b>-3.72%</b>       |               |
| <b>Expenditures</b>              |                      |                      |                      |                      |                      |                      |                     |               |
| <u>Administration</u>            |                      |                      |                      |                      |                      |                      |                     |               |
| School Board                     | 010                  | \$ 58,150            | \$ 46,100            | \$ 104,250           | \$ 58,138            | \$ 41,800            | \$ 99,938           | 4.31%         |
| Superintendent Office            | 020                  | 278,649              | 33,000               | 311,649              | 258,649              | 33,000               | 291,649             | 6.86%         |
| School Operations Administration | 030                  | 314,913              | 199,700              | 514,613              | 297,693              | 199,200              | 496,893             | 3.57%         |
| Testing                          | 034                  | -                    | 70,000               | 70,000               | -                    | 70,000               | 70,000              | 0.00%         |
| Secondary Voc Administration     | 045                  | 137,334              | 3,500                | 140,834              | 186,896              | 3,500                | 190,396             | -26.03%       |
| School Administration            | 050                  | 2,677,088            | 167,050              | 2,844,138            | 2,999,569            | 182,510              | 3,182,079           | -10.62%       |
| <b>Total Administration</b>      |                      | <b>\$ 3,466,134</b>  | <b>\$ 519,350</b>    | <b>\$ 3,985,484</b>  | <b>\$ 3,800,945</b>  | <b>\$ 530,010</b>    | <b>\$ 4,330,955</b> | <b>-7.98%</b> |

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

| IFAS<br>Pro                            | Proposed<br>06/30/12 |                     |                   | Adopted<br>06/30/11  |                     |                   | %<br>Change         |               |
|--|----------------------|---------------------|-------------------|----------------------|---------------------|-------------------|---------------------|---------------|
|  | Salary &<br>Benefits | Non-labor           | Total             | Salary &<br>Benefits | Non-labor           | Total             |                     |               |
| <u>District Support Services</u>       |                      |                     |                   |                      |                     |                   |                     |               |
| Elections                              | 100                  | \$ -                | \$ 50,000         | \$ 50,000            | \$ -                | \$ 50,000         | \$ 50,000           | 0.00%         |
| Human Resources                        | 105                  | 438,210             | 102,411           | 540,621              | 475,898             | 102,411           | 578,309             | -6.52%        |
| Public Relations                       | 107                  | -                   | 53,000            | 53,000               | -                   | 53,000            | 53,000              | 0.00%         |
| Business Services                      | 110                  | 289,400             | 152,436           | 441,836              | 215,775             | 152,436           | 368,211             | 20.00%        |
| Budget and Finance                     | 115                  | 604,710             | 119,125           | 723,835              | 557,448             | 119,125           | 676,573             | 6.99%         |
| Management Info Systems                | 120                  | -                   | 624,000           | 624,000              | -                   | 524,000           | 524,000             | 19.08%        |
| Physical Plant Admin                   | 125                  | 425,960             | 44,693            | 470,653              | 339,500             | 32,993            | 372,493             | 26.35%        |
| Print Shop                             | 130                  | 358,655             | 211,550           | 570,205              | 331,980             | 213,550           | 545,530             | 4.52%         |
| Purchasing/Storeroom                   | 135                  | 375,315             | 30,000            | 405,315              | 353,662             | 30,000            | 383,662             | 5.64%         |
| Administrative Chargeback's            | 140                  | (300,000)           | (400,000)         | (700,000)            | (400,000)           | (530,000)         | (930,000)           | -24.73%       |
| <b>Total District Support Services</b> |                      | <b>\$ 2,192,250</b> | <b>\$ 987,215</b> | <b>\$ 3,179,465</b>  | <b>\$ 1,874,263</b> | <b>\$ 747,515</b> | <b>\$ 2,621,778</b> | <b>21.27%</b> |

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

| IFAS<br>Pro   | Proposed<br>06/30/12 |                      |                     | Adopted<br>06/30/11  |                      |                     | %<br>Change          |                |
|---|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------|
|   | Salary &<br>Benefits | Non-labor            | Total               | Salary &<br>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              | 115,090              | -                   | 115,090              | 0.00%          |
| Kindergarten  | 201                  | 2,534,334            | -                   | 2,534,334            | 2,501,550            | -                   | 2,501,550            |                |
| Elementary  | 203                  | 11,616,634           | 86,313              | 11,702,947           | 12,682,852           | 93,343              | 12,776,195           | -8.40%         |
| District Substitutes                                  | 205                  | 410,900              | 7,400               | 418,300              | 410,900              | 7,400               | 418,300              | 0.00%          |
| Elementary Long-Term Substitutes                      | 209                  | 90,752               | -                   | 90,752               | 90,752               | -                   | 90,752               | 0.00%          |
| Secondary   | 211                  | 1,026,062            | 258,600             | 1,284,662            | 1,630,667            | 258,000             | 1,888,667            | -31.98%        |
| Visual Art  | 212                  | 649,703              | 5,400               | 655,103              | 646,234              | 5,400               | 651,634              | 0.53%          |
| Business  | 215                  | 324,852              | 1,700               | 326,552              | 195,955              | 1,700               | 197,655              | 65.21%         |
| English   | 220                  | 1,814,358            | 2,800               | 1,817,158            | 2,159,672            | 2,800               | 2,162,472            | -15.97%        |
| English as a Second Language                          | 225                  | 96,994               | 5,425               | 102,419              | 263,600              | 5,425               | 269,025              | -61.93%        |
| Foreign Language                                      | 230                  | 913,096              | 2,500               | 915,596              | 950,589              | 2,500               | 953,089              | -3.93%         |
| Health, Physical Education                            | 240                  | 886,757              | 400                 | 887,157              | 1,000,620            | 400                 | 1,001,020            | -11.37%        |
| Family Living   | 250                  | 307,292              | 4,600               | 311,892              | 346,048              | 4,600               | 350,648              | -11.05%        |
| Industrial Education                                  | 255                  | 263,393              | 4,500               | 267,893              | 83,385               | 4,500               | 87,885               | 204.82%        |
| Math  | 256                  | 1,738,395            | 2,550               | 1,740,945            | 2,213,872            | 2,550               | 2,216,422            | -21.45%        |
| Computer science                                      | 257                  | -                    | -                   | -                    | -                    | 600                 | 600                  |                |
| Music   | 258                  | 1,229,168            | 10,441              | 1,239,609            | 1,509,269            | 10,950              | 1,520,219            | -18.46%        |
| Science   | 260                  | 1,650,598            | 7,500               | 1,658,098            | 1,967,886            | 7,500               | 1,975,386            | -16.06%        |
| Social Studies  | 270                  | 1,668,157            | 2,600               | 1,670,757            | 2,076,287            | 2,600               | 2,078,887            | -19.63%        |
| Summer School   | 286                  | 31,736               | 1,050               | 32,786               | 31,736               | 1,050               | 32,786               | 0.00%          |
| Activity Director                                     | 290                  | 183,882              | -                   | 183,882              | 166,770              | -                   | 166,770              | 10.26%         |
| Co-Curricular   | 291                  | 89,477               | 62,000              | 151,477              | 97,379               | 64,250              | 161,629              | -6.28%         |
| Co-Ed Athletics                                       | 292                  | 52,704               | 234,700             | 287,404              | 38,643               | 374,000             | 412,643              | -30.35%        |
| Boys Athletics  | 294                  | 175,739              | 121,125             | 296,864              | 154,156              | 108,000             | 262,156              | 13.24%         |
| Girls Athletics                                       | 296                  | 154,798              | 101,750             | 256,548              | 145,446              | 98,600              | 244,046              | 5.12%          |
| Extra Curricular                                      | 298                  | 83,019               | -                   | 83,019               | 96,095               | -                   | 96,095               | -13.61%        |
| 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%          |
| <b>Total Elem &amp; Secondary Regular Instruction</b> |                      | <b>\$ 28,145,791</b> | <b>\$ 1,033,354</b> | <b>\$ 29,179,145</b> | <b>\$ 31,613,354</b> | <b>\$ 1,166,168</b> | <b>\$ 32,779,522</b> | <b>-10.98%</b> |

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

| IFAS<br>Pro                             | Proposed<br>06/30/12 |               |            | Adopted<br>06/30/11  |               |            | %<br>Change   |          |
|---|----------------------|---------------|------------|----------------------|---------------|------------|---------------|----------|
|   | Salary &<br>Benefits | Non-labor     | Total      | Salary &<br>Benefits | Non-labor     | Total      |               |          |
| <u>Vocational Education Instruction</u> |                      |               |            |                      |               |            |               |          |
| Agricultural                            | 301                  | \$ 52,679     | \$ 7,550   | \$ 60,229            | \$ 50,031     | \$ 7,550   | \$ 57,581     | 4.60%    |
| Health Occupations                      | 321                  | 87,798        | 600        | 88,398               | 83,385        | -          | 83,385        | 6.01%    |
| Family Living                           | 331                  | -             | -          | -                    | -             | 5,000      | 5,000         | -100.00% |
| Office Education                        | 341                  | -             | -          | -                    | 100,062       | 4,271      | 104,333       | -100.00% |
| Technical Education                     | 351                  | -             | -          | -                    | 75,047        | -          | 75,047        |          |
| Industrial Education                    | 361                  | 161,296       | 16,200     | 177,496              | 183,447       | 16,300     | 199,747       | -11.14%  |
| Services                                | 365                  | 263,393       | 42,660     | 306,053              | 200,124       | 42,750     | 242,874       | 26.01%   |
| Special Needs                           | 380                  | 578,900       |            | 578,900              | 634,045       | -          | 634,045       | -8.70%   |
| <hr/>                                   |                      |               |            |                      |               |            |               |          |
| Total Vocational Education Instruction  |                      | \$ 1,144,066  | \$ 67,010  | \$ 1,211,076         | \$ 1,326,141  | \$ 75,871  | \$ 1,402,012  | -13.62%  |
| <u>Special Education Instruction</u>    |                      |               |            |                      |               |            |               |          |
| Special Education                       | 400                  | \$ 237,334    | \$ 332,200 | \$ 569,534           | \$ 133,691    | \$ 301,000 | \$ 434,691    | 31.02%   |
| Speech/Language Impaired                | 401                  | 697,482       | 400        | 697,882              | 1,206,074     | 1,200      | 1,207,274     | -42.19%  |
| Mild/Moderate Mentally Impaired         | 402                  | 1,661,757     | 2,650      | 1,664,407            | 1,746,387     | 4,500      | 1,750,887     | -4.94%   |
| Moderate/Severe Mentally Impaired       | 403                  | 924,441       | 2,200      | 926,641              | 929,231       | 3,800      | 933,031       | -0.68%   |
| Physically Impaired                     | 404                  | 264,401       | 1,750      | 266,151              | 259,602       | 1,000      | 260,602       | 2.13%    |
| Deaf                                    | 405                  | 710,875       | 6,650      | 717,525              | 726,251       | 14,600     | 740,851       | -3.15%   |
| Visually Impaired                       | 406                  | -             | -          | -                    | -             | 10,000     | 10,000        |          |
| Specific Disability                     | 407                  | 2,427,793     | 25,200     | 2,452,993            | 2,641,584     | 2,800      | 2,644,384     | -7.24%   |
| Emotional/Behavioral                    | 408                  | 4,546,611     | 44,680     | 4,591,291            | 4,532,218     | 40,770     | 4,572,988     | 0.40%    |
| Other Health Problems                   | 410                  | 97,598        | -          | 97,598               | 86,610        | -          | 86,610        | 12.69%   |
| Autistic                                | 411                  | 2,196,999     | 26,200     | 2,223,199            | 2,288,470     | 19,500     | 2,307,970     | -3.67%   |
| Early Childhood                         | 412                  | 1,289,578     | 24,400     | 1,313,978            | 1,301,039     | 25,100     | 1,326,139     | -0.92%   |
| Severely Multiply Impaired              | 416                  | 163,351       | 24,140     | 187,491              | 185,851       | 22,600     | 208,451       | -10.06%  |
| General Special Education               | 420                  | 2,690,453     | 39,500     | 2,729,953            | 2,839,710     | 24,000     | 2,863,710     | -4.67%   |
| Special Ed Homebound                    | 430                  | 12,478        | -          | 12,478               | 12,478        | -          | 12,478        | 0.00%    |
| Regular Homebound                       | 431                  | 92,000        | 28,000     | 120,000              | 92,000        | 28,000     | 120,000       | 0.00%    |
| <hr/>                                   |                      |               |            |                      |               |            |               |          |
| Total Special Education Instruction     |                      | \$ 18,013,151 | \$ 557,970 | \$ 18,571,121        | \$ 18,981,196 | \$ 498,870 | \$ 19,480,066 | -4.67%   |

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

|   | IFAS<br>Pro | Proposed<br>06/30/12 |                   |                     | Adopted<br>06/30/11  |                   |                     | %<br>Change   |
|---|-------------|----------------------|-------------------|---------------------|----------------------|-------------------|---------------------|---------------|
|   |             | Salary &<br>Benefits | Non-labor         | Total               | Salary &<br>Benefits | Non-labor         | Total               |               |
| <u>Instructional Support Services</u>       |             |                      |                   |                     |                      |                   |                     |               |
| General Instructional Support               | 605         | \$ 487,740           | \$ -              | \$ 487,740          | \$ 753,913           | \$ -              | \$ 753,913          | -35.31%       |
| Educational Media                           | 620         | 711,162              | 7,450             | 718,612             | 366,894              | 11,450            | 378,344             | 89.94%        |
| Teacher Development                         | 641         | 24,786               | 17,210            | 41,996              | 16,709               | 17,210            | 33,919              | 23.81%        |
| <b>Total Instructional Support Services</b> |             | <b>\$ 1,223,688</b>  | <b>\$ 24,660</b>  | <b>\$ 1,248,348</b> | <b>\$ 1,137,516</b>  | <b>\$ 28,660</b>  | <b>\$ 1,166,176</b> | <b>7.05%</b>  |
| <u>Pupil Support Services</u>               |             |                      |                   |                     |                      |                   |                     |               |
| Habitat                                     | 581         | \$ 126,000           | \$ 300            | \$ 126,300          | \$ 129,235           | \$ 5,800          | \$ 135,035          | -6.47%        |
| Counseling and Guidance                     | 710         | 790,179              | -                 | 790,179             | 942,251              | -                 | 942,251             | -16.14%       |
| Police Liaison                              | 711         | -                    | 211,000           | 211,000             | -                    | 211,000           | 211,000             | 0.00%         |
| Drop Out Prevention                         | 715         | 173,902              | -                 | 173,902             | 167,040              | -                 | 167,040             | 4.11%         |
| Health Services                             | 720         | 926,452              | -                 | 926,452             | 926,452              | -                 | 926,452             | 0.00%         |
| Social worker                               | 740         | -                    | -                 | -                   | 16,677               | -                 | 16,677              |               |
| <b>Total Pupil Support Services</b>         |             | <b>\$ 2,016,533</b>  | <b>\$ 211,300</b> | <b>\$ 2,227,833</b> | <b>\$ 2,181,655</b>  | <b>\$ 216,800</b> | <b>\$ 2,398,455</b> | <b>-7.11%</b> |



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

| IFAS<br>Pro                                       | Proposed<br>06/30/12 |                      |                     | Adopted<br>06/30/11      |                      |                     | %<br>Change                |                |
|---|----------------------|----------------------|---------------------|--------------------------|----------------------|---------------------|----------------------------|----------------|
|   | Salary &<br>Benefits | Non-labor            | Total               | Salary &<br>Benefits     | Non-labor            | Total               |                            |                |
| <u>Sites and Buildings</u>                        |                      |                      |                     |                          |                      |                     |                            |                |
| Operations  | 805                  | \$ 3,157,382         | \$ 2,328,418        | \$ 5,485,800             | \$ 3,624,966         | \$ 2,154,191        | \$ 5,779,157               | -5.08%         |
| Maintenance                                       | 810                  | 1,220,507            | 629,595             | 1,850,102                | 1,348,910            | 584,729             | 1,933,639                  | -4.32%         |
| Lease Purchase                                    | 850                  | -                    | -                   | -                        | -                    | 547,481             | 547,481                    |                |
| <b>Total Sites and Buildings</b>                  |                      | <b>\$ 4,377,889</b>  | <b>\$ 2,958,013</b> | <b>\$ 7,335,902</b>      | <b>\$ 4,973,876</b>  | <b>\$ 3,286,401</b> | <b>\$ 8,260,277</b>        | <b>-11.19%</b> |
| <u>Fiscal and Other Fixed Cost Programs</u>       |                      |                      |                     |                          |                      |                     |                            |                |
| Insurance   | 940                  | \$ -                 | \$ 300,000          | \$ 300,000               | \$ -                 | \$ 275,000          | \$ 275,000                 | 9.09%          |
| Employee Benefits                                 | 930                  | 2,500,000            |                     | 2,500,000                | 2,500,000            |                     | 2,500,000                  | 0.00%          |
| Unallocated                                       | 975                  |                      | 250,000             | 250,000                  | (426,898)            | 250,000             | (176,898)                  | -241.32%       |
| <b>Total Fiscal and Other Fixed Cost Programs</b> |                      | <b>\$ 2,500,000</b>  | <b>\$ 550,000</b>   | <b>\$ 3,050,000</b>      | <b>\$ 2,073,102</b>  | <b>\$ 525,000</b>   | <b>\$ 2,598,102</b>        | <b>17.39%</b>  |
| <b>Total Operating Expenses</b>                   |                      | <b>\$ 63,079,502</b> | <b>\$ 6,908,872</b> | <b>69,988,374</b>        | <b>\$ 67,962,048</b> | <b>\$ 7,075,295</b> | <b>\$ 75,037,343</b>       | <b>-6.73%</b>  |
| <b>Operating Excess (Deficit)</b>                 |                      |                      |                     | <b>\$ 3,056,064</b>      |                      |                     | <b>\$ 827,811</b>          | <b>269.17%</b> |
| Transfer out                                      |                      |                      |                     | <u>(2,323,291)</u>       |                      |                     | <u>(1,127,811)</u>         | 106.00%        |
| <b>Excess (Deficit)</b>                           |                      |                      |                     | <u><b>\$ 732,773</b></u> |                      |                     | <u><b>\$ (300,000)</b></u> | <b>-99.02%</b> |

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

|                                 | IFAS<br>Pro | Proposed<br>06/30/12 |                   | Adopted<br>06/30/11 |                      |           | %<br>Change       |           |                   |             |       |    |         |
|---------------------------------|-------------|----------------------|-------------------|---------------------|----------------------|-----------|-------------------|-----------|-------------------|-------------|-------|----|---------|
|                                 |             | Salary &<br>Benefits | Non-labor         | Total               | Salary &<br>Benefits | Non-labor |                   | Total     |                   |             |       |    |         |
| <b>Revenues</b>                 |             |                      |                   |                     |                      |           |                   |           |                   |             |       |    |         |
| Local                           |             | \$                   | 1,325,761         | \$                  | 1,325,761            | \$        | 1,161,082         | \$        | 1,161,082         | 14.18%      |       |    |         |
| State                           |             |                      | 4,932,879         |                     | 4,932,879            |           | 5,037,419         |           | 5,037,419         | -2.08%      |       |    |         |
| Federal - Received through MDE  |             |                      | 6,262,269         |                     | 6,262,269            |           | 6,037,638         |           | 6,037,638         | 3.72%       |       |    |         |
| Federal - Direct                |             |                      | 147,617           |                     | 147,617              |           | 147,332           |           | 147,332           | 0.19%       |       |    |         |
| <b>Total Revenues</b>           |             | <b>\$</b>            | <b>12,668,526</b> | <b>\$</b>           | <b>12,668,526</b>    | <b>\$</b> | <b>12,383,471</b> | <b>\$</b> | <b>12,383,471</b> | <b>0.02</b> |       |    |         |
| <b>Expenditures</b>             |             |                      |                   |                     |                      |           |                   |           |                   |             |       |    |         |
| <u>Administration</u>           |             |                      |                   |                     |                      |           |                   |           |                   |             |       |    |         |
| Management Info Systems         | 120         | \$                   | 98,000            | \$                  | 202,000              | \$        | 300,000           | \$        | 97,000            | \$          | 3,000 | \$ | 100,000 |
| Total District Support Services |             | \$                   | 98,000            | \$                  | 202,000              | \$        | 300,000           | \$        | 97,000            | \$          | 3,000 | \$ | 100,000 |

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

|   | IFAS<br>Pro | Proposed<br>06/30/12 |                   |                     | Adopted<br>06/30/11  |                   |                     | %<br>Change   |
|---|-------------|----------------------|-------------------|---------------------|----------------------|-------------------|---------------------|---------------|
|   |             | Salary &<br>Benefits | Non-labor         | Total               | Salary &<br>Benefits | Non-labor         | Total               |               |
| <u>Elementary and Secondary Regular Instruction</u> |             |                      |                   |                     |                      |                   |                     |               |
| Elementary  | 203         | \$ 836,892           | \$ 48,493         | \$ 885,385          | \$ 851,531           |                   | \$ 851,531          | 3.98%         |
| Title II  | 204         | 511,000              | 89,000            | 600,000             | 518,961              | 158,039           | 677,000             | -11.37%       |
| Area Learning Center                                | 210         | 1,746,802            | 69,794            | 1,816,596           | 1,742,470            | 59,794            | 1,802,264           | 0.80%         |
| Secondary   | 211         | 452,578              | 54,179            | 506,757             | 499,445              | 9,200             | 508,645             | -0.37%        |
| Title I   | 216         | 2,805,373            | 494,627           | 3,300,000           | 2,402,343            | 657,657           | 3,060,000           | 7.84%         |
| Gifted and Talented                                 | 218         | 86,659               | 35,826            | 122,485             | 93,486               | 35,826            | 129,312             | -5.28%        |
| Music   | 258         |                      | 30,000            | 30,000              |                      | 25,000            | 25,000              | 20.00%        |
| Co-Curricular                                       | 292         |                      |                   | -                   | 2,580                | 2,500             | 5,080               | -100.00%      |
| Desegregation                                       | 696         | 464,211              | 23,102            | 487,313             | 426,406              | 8,504             | 434,910             | 12.05%        |
| <b>Total Elementary and Secondary Regular In.</b>   |             | <b>\$ 6,903,515</b>  | <b>\$ 845,021</b> | <b>\$ 7,748,536</b> | <b>\$ 6,537,222</b>  | <b>\$ 956,520</b> | <b>\$ 7,493,742</b> | <b>3.40%</b>  |
| <u>Vocational Education Instruction</u>             |             |                      |                   |                     |                      |                   |                     |               |
| Special Needs                                       | 380         | \$ 32,899            | \$ 113,100        | \$ 145,999          | \$ 64,050            | \$ 50,100         | \$ 114,150          | 27.90%        |
| General Vocational                                  | 399         |                      |                   | -                   |                      |                   | -                   | #DIV/0!       |
| <b>Total Vocational Education instruction</b>       |             | <b>\$ 32,899</b>     | <b>\$ 113,100</b> | <b>\$ 145,999</b>   | <b>\$ 64,050</b>     | <b>\$ 50,100</b>  | <b>\$ 114,150</b>   | <b>27.90%</b> |

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

| IFAS<br>Pro                                | Proposed<br>06/30/12 |                     |                   | Adopted<br>06/30/11  |                     |                   | %<br>Change         |         |              |
|--|----------------------|---------------------|-------------------|----------------------|---------------------|-------------------|---------------------|---------|--------------|
|  | Salary &<br>Benefits | Non-labor           | Total             | Salary &<br>Benefits | Non-labor           | Total             |                     |         |              |
| <u>Special Education Instruction</u>       |                      |                     |                   |                      |                     |                   |                     |         |              |
| Speech/Language Impaired                   | 401                  | \$                  | 18,934            | \$                   | 18,934              | \$                | 18,934              | 0.00%   |              |
| Mild/Moderate Mentally Impaired            | 402                  | 253,070             | 9,733             | 253,070              | 9,733               | 253,070           | 9,733               | 262,803 | 0.00%        |
| Moderate/Severe Mentally Impaired          | 403                  | 180,460             | 8,425             | 180,460              | 8,425               | 180,460           | 8,425               | 188,885 | 0.00%        |
| Physically Impaired                        | 404                  | 68,768              | 2,751             | 68,768               | 2,751               | 68,768            | 2,751               | 71,519  | 0.00%        |
| Deaf                                       | 405                  | 7,444               | 8,098             | 7,444                | 8,098               | 7,444             | 8,098               | 15,542  | 0.00%        |
| Blind                                      | 406                  | 52,475              | 5,600             | 52,475               | 5,600               | 52,475            | 15,600              | 68,075  | -14.69%      |
| Specific Disability                        | 407                  | 86,510              | 6,197             | 86,510               | 6,197               | 86,510            | 6,197               | 92,707  | 0.00%        |
| Emotional/Behavioral                       | 408                  | 292,250             | 10,420            | 292,250              | 10,420              | 292,250           | 10,420              | 302,670 | 0.00%        |
| Autistic                                   | 411                  | 227,562             | 21,189            | 227,562              | 16,189              | 227,562           | 16,189              | 243,751 | 2.05%        |
| Early Childhood                            | 412                  | 336,885             | 133,649           | 336,885              | 108,646             | 336,885           | 108,646             | 442,656 | 6.30%        |
| Severely Multiply Impaired                 | 416                  | 115,701             | 4,438             | 115,701              | 4,438               | 115,701           | 4,438               | 120,139 | 0.00%        |
| General Special Education                  | 420                  | 652,117             | 63,146            | 652,117              | 67,646              | 652,117           | 67,646              | 709,763 | 0.77%        |
| Framework Plan                             | 450                  |                     |                   |                      |                     |                   |                     | -       |              |
| Early Childhood - SD                       | 912                  |                     |                   |                      |                     |                   |                     | -       |              |
| <b>Total Special Education Instruction</b> |                      | <b>\$ 2,273,242</b> | <b>\$ 292,580</b> | <b>\$ 2,565,822</b>  | <b>\$ 2,260,367</b> | <b>\$ 277,077</b> | <b>\$ 2,537,444</b> |         | <b>1.12%</b> |

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

| IFAS<br>Pro                                 | Proposed<br>06/30/12 |                     |                   | Adopted<br>06/30/11  |                     |                   | %<br>Change         |                |
|---|----------------------|---------------------|-------------------|----------------------|---------------------|-------------------|---------------------|----------------|
|   | Salary &<br>Benefits | Non-labor           | Total             | Salary &<br>Benefits | Non-labor           | Total             |                     |                |
| <u>Instructional Support Services</u>       |                      |                     |                   |                      |                     |                   |                     |                |
| Indian Teacher Training                     | 221                  | \$ 2,632            | \$ 67,368         | \$ 70,000            | \$ 2,685            | \$ 67,315         | \$ 70,000           | 0.00%          |
| Habitat - Ordean                            | 583                  |                     |                   | -                    |                     |                   | -                   |                |
| General Instructional Support               | 605                  |                     |                   | -                    | 118,298             |                   | 118,298             | -100.00%       |
| Staff development                           | 644                  |                     |                   | -                    |                     |                   | -                   |                |
| NE Staff Development                        | 645                  |                     |                   | -                    |                     |                   | -                   |                |
| Learn and Serve                             | 674                  |                     |                   | -                    |                     |                   | -                   |                |
| Desegregation - Special Programs            | 689                  | 889,218             | 118,517           | 1,007,735            | 803,005             | 294,267           | 1,097,272           | -8.16%         |
| Desegregation Staff Development             | 690                  | 93,474              | 31,906            | 125,380              | 119,795             | 41,372            | 161,167             |                |
| Indian Education                            | 691                  | 273,946             | 11,301            | 285,247              | 260,731             | 18,876            | 279,607             | 2.02%          |
| Desegregation Admin                         | 693                  | 145,152             | 16,418            | 161,570              | 139,004             | 29,586            | 168,590             | -4.16%         |
| Deseg Amer Indian                           | 695                  | 52,498              | 15,000            | 67,498               | 51,064              | 13,335            | 64,399              | 4.81%          |
| Deseg African Amer                          | 697                  | 49,203              | 15,000            | 64,203               | 47,795              | 15,000            | 62,795              | 2.24%          |
| Deseg Asian Pacific                         | 698                  | 39,341              | 15,000            | 54,341               | 38,978              | 13,885            | 52,863              | 2.80%          |
| Deseg Adlante                               | 699                  | 50,412              | 15,000            | 65,412               | 40,450              | 13,885            | 54,335              | 20.39%         |
| Deseg Recruitment                           | 700                  |                     | 6,783             | 6,783                |                     | 8,809             | 8,809               | -23.00%        |
| <b>Total Instructional Support Services</b> |                      | <b>\$ 1,595,876</b> | <b>\$ 312,293</b> | <b>\$ 1,908,169</b>  | <b>\$ 1,621,805</b> | <b>\$ 516,330</b> | <b>\$ 2,138,135</b> | <b>-10.76%</b> |

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

|                                   | IFAS<br>Pro | Proposed<br>06/30/12 |                     |                      | Adopted<br>06/30/11  |                     |                      | %<br>Change  |
|-----------------------------------|-------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|--------------|
|                                   |             | Salary &<br>Benefits | Non-labor           | Total                | Salary &<br>Benefits | Non-labor           | Total                |              |
| <u>Pupil Support Services</u>     |             |                      |                     |                      |                      |                     |                      |              |
| School Outside of a School        | 788         | \$ -                 |                     | \$ -                 | \$ -                 |                     | \$ -                 |              |
| Total Pupil Support Services      |             | \$ -                 | \$ -                | \$ -                 | \$ -                 | \$ -                | \$ -                 |              |
| <b>Total Expenditures</b>         |             | <b>\$ 10,903,532</b> | <b>\$ 1,764,994</b> | <b>\$ 12,668,526</b> | <b>\$ 10,580,444</b> | <b>\$ 1,803,027</b> | <b>\$ 12,383,471</b> | <b>2.30%</b> |
| <b>Operating Excess (Deficit)</b> |             |                      |                     | <b>\$ -</b>          |                      |                     | <b>\$ -</b>          | <b>-</b>     |

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

| IFAS<br>Pro                        | Salary &<br>Benefits | Proposed<br>06/30/12 |                     | Adopted<br>06/30/11  |                     |                     | %<br>Change  |
|------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|--------------|
|                                    |                      | Non-labor            | Total               | Salary &<br>Benefits | Non-labor           | Total               |              |
| <b>Revenues</b>                    |                      |                      |                     |                      |                     |                     |              |
| Local                              |                      | \$ 18,970            | \$ 18,970           | \$ 4,000             | \$ 4,000            |                     | 100.00%      |
| State                              |                      | 148,000              | 148,000             | 148,000              | 148,000             |                     | 0.00%        |
| Federal - Received through MDE     |                      | 2,015,000            | 2,015,000           | 1,891,197            | 1,891,197           |                     | 6.55%        |
| Local Sales and Insurance Recovery |                      | 1,124,003            | 1,124,003           | 1,176,803            | 1,176,803           |                     | -4.49%       |
| <b>Total Revenues</b>              |                      | <b>\$ 3,305,973</b>  | <b>\$ 3,305,973</b> | <b>\$ 3,220,000</b>  | <b>\$ 3,220,000</b> |                     | <b>2.67%</b> |
| <b>Expenditures</b>                |                      |                      |                     |                      |                     |                     |              |
| <u>Pupil Support Services</u>      |                      |                      |                     |                      |                     |                     |              |
| Food services                      | 770                  | \$ 1,367,365         | \$ 1,938,608        | \$ 1,417,130         | \$ 1,802,870        | \$ 3,220,000        | 2.67%        |
| <b>Total Expenditures</b>          |                      | <b>\$ 1,367,365</b>  | <b>\$ 1,938,608</b> | <b>\$ 1,417,130</b>  | <b>\$ 1,802,870</b> | <b>\$ 3,220,000</b> | <b>2.67%</b> |
| <b>Operating Excess (Deficit)</b>  |                      |                      | <b>\$ -</b>         |                      |                     |                     | <b>\$ -</b>  |

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

|                                   | IFAS<br>Pro | Proposed<br>06/30/12 |                     |                     | Adopted<br>06/30/11  |                     |                     | %<br>Change   |
|-----------------------------------|-------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------|
|                                   |             | Salary &<br>Benefits | Non-labor           | Total               | Salary &<br>Benefits | Non-labor           | Total               |               |
| <b>Revenues</b>                   |             |                      |                     |                     |                      |                     |                     |               |
| State                             |             |                      | \$ 4,659,870        | \$ 4,659,870        |                      | \$ 4,571,577        | \$ 4,571,577        | 1.93%         |
| <b>Total Revenues</b>             |             |                      | <b>\$ 4,659,870</b> | <b>\$ 4,659,870</b> |                      | <b>\$ 4,571,577</b> | <b>\$ 4,571,577</b> | <b>1.93%</b>  |
| <b>Expenditures</b>               |             |                      |                     |                     |                      |                     |                     |               |
| <u>Pupil Support Services</u>     |             |                      |                     |                     |                      |                     |                     |               |
| Pupil Transportation              | 760         | 1,827,870            | 3,564,773           | 5,392,643           | 1,666,385            | 3,357,051           | 5,023,436           | 7.35%         |
| Total Pupil Support Services      |             | \$ 1,827,870         | \$ 3,564,773        | \$ 5,392,643        | \$ 1,666,385         | \$ 3,357,051        | \$ 5,023,436        | 7.35%         |
| <b>Total Expenditures</b>         |             | <b>\$ 1,827,870</b>  | <b>\$ 3,564,773</b> | <b>\$ 5,392,643</b> | <b>\$ 1,666,385</b>  | <b>\$ 3,357,051</b> | <b>\$ 5,023,436</b> | <b>7.35%</b>  |
| <b>Operating Excess (Deficit)</b> |             |                      |                     | <b>\$ (732,773)</b> |                      |                     | <b>\$ (451,859)</b> | <b>62.17%</b> |



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

| IFAS<br>Pro                             | Proposed<br>06/30/12 |                     |                     | Adopted<br>06/30/11  |                     |                   | %<br>Change         |               |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|-------------------|---------------------|---------------|
|   | Salary &<br>Benefits | Non-labor           | Total               | Salary &<br>Benefits | Non-labor           | Total             |                     |               |
| <b>Revenues</b>                         |                      |                     |                     |                      |                     |                   |                     |               |
| Local                                   |                      | \$ 2,167,475        | \$ 2,167,475        | \$ 2,214,882         | \$ 2,214,882        |                   | -2.14%              |               |
| State                                   |                      | 739,780             | 739,780             | 519,780              | 519,780             |                   | 42.33%              |               |
| Federal - received through MDE          |                      | 1,293,595           | 1,293,595           | 1,008,600            | 1,008,600           |                   |                     |               |
| <b>Total Revenues</b>                   |                      | <b>\$ 4,200,850</b> | <b>\$ 4,200,850</b> | <b>\$ 3,743,262</b>  | <b>\$ 3,743,262</b> |                   | <b>12.22%</b>       |               |
| <u>Community Education and Services</u> |                      |                     |                     |                      |                     |                   |                     |               |
| General Community Education             | 505                  | \$ 418,569          | \$ 273,825          | \$ 692,394           | \$ 422,030          | \$ 272,825        | \$ 694,855          | -0.35%        |
| Drivers Education                       | 506                  | 87,031              | 36,790              | 123,821              | 86,281              | 33,230            | 119,511             | 3.61%         |
| Volunteer Services                      | 507                  | 72,073              | -                   | 72,073               | 70,445              | -                 | 70,445              | 2.31%         |
| After School Enrichment                 | 508                  | 43,847              | 10,300              | 54,147               | 44,847              | 9,300             | 54,147              | 0.00%         |
| Adults with Disabilities                | 510                  | 55,880              | 4,120               | 60,000               | 55,726              | 4,021             | 59,747              | 0.42%         |
| Adult Basic and Continuing Education    | 520                  | 365,850             | 48,930              | 414,780              | 365,850             | 48,930            | 414,780             | 0.00%         |
| Children with Disabilities              | 570                  | 69,171              | 8,800               | 77,971               | 51,700              | 8,800             | 60,500              | 28.88%        |
| Latchkey                                | 571                  | 456,059             | 69,348              | 525,407              | 510,320             | 52,300            | 562,620             | -6.61%        |
| Youth Development/MN Youth Alliance     | 585                  | 1,754,072           | 271,790             | 2,025,862            | 1,414,879           | 184,160           | 1,599,039           | 26.69%        |
| Nursery Program                         | 591                  | 44,994              | 300                 | 45,294               | 44,788              | 300               | 45,088              | 0.46%         |
| Early Childhood Screening               | 595                  | 57,000              | 3,000               | 60,000               | 27,000              | 3,000             | 30,000              | 100.00%       |
| <b>Total Expenditures</b>               |                      | <b>\$ 3,424,546</b> | <b>\$ 727,203</b>   | <b>\$ 4,151,749</b>  | <b>\$ 3,093,866</b> | <b>\$ 616,866</b> | <b>\$ 3,710,732</b> | <b>11.88%</b> |
| <b>Operating Excess (Deficit)</b>       |                      |                     | <b>\$ 49,101</b>    |                      |                     | <b>\$ 32,530</b>  | <b>50.94%</b>       |               |

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

| IFAS<br>Pro                             | Proposed<br>06/30/12 |                     |                     | Adopted<br>06/30/11  |                     |                   | %<br>Change         |              |
|---|----------------------|---------------------|---------------------|----------------------|---------------------|-------------------|---------------------|--------------|
|   | Salary &<br>Benefits | Non-labor           | Total               | Salary &<br>Benefits | Non-labor           | Total             |                     |              |
| <b>Revenues</b>                         |                      |                     |                     |                      |                     |                   |                     |              |
| Local                                   |                      | \$ 361,391          | \$ 361,391          | \$ 322,668           | \$ 322,668          |                   | 12.00%              |              |
| State                                   |                      | 1,419,257           | 1,419,257           | 1,374,743            | 1,374,743           |                   | 3.24%               |              |
| Federal - Received through MDE          |                      | 15,000              | 15,000              | 30,426               | 30,426              |                   | -50.70%             |              |
| Federal - Direct                        |                      | 1,925,136           | 1,925,136           | 1,804,341            | 1,804,341           |                   | 6.69%               |              |
| <b>Total Revenues</b>                   |                      | <b>\$ 3,720,784</b> | <b>\$ 3,720,784</b> | <b>\$ 3,532,178</b>  | <b>\$ 3,532,178</b> |                   | <b>5.34%</b>        |              |
| <u>Community Education and Services</u> |                      |                     |                     |                      |                     |                   |                     |              |
| Adult Basic and Continuing Education    | 520                  | \$ 29,300           | \$ 13,700           | \$ 43,000            | \$ 47,326           | \$ 16,100         | \$ 63,426           | -32.20%      |
| Early Childhood Program                 | 580                  | 2,844,446           | 320,054             | 3,164,500            | 2,739,841           | 258,189           | 2,998,030           | 5.55%        |
| Non Public Aid                          | 590                  | 136,939             | 184,966             | 321,905              | 136,336             | 155,024           | 291,360             | 10.48%       |
| School (Learning) Readiness             | 596                  | 179,947             | 11,432              | 191,379              | 173,667             | 5,695             | 179,362             | 6.70%        |
| <b>Total Expenditures</b>               |                      | <b>\$ 3,190,632</b> | <b>\$ 530,152</b>   | <b>\$ 3,720,784</b>  | <b>\$ 3,097,170</b> | <b>\$ 435,008</b> | <b>\$ 3,532,178</b> | <b>5.34%</b> |
| <b>Operating Excess (Deficit)</b>       |                      |                     | <b>\$ -</b>         |                      |                     | <b>\$ -</b>       |                     | <b>0.00%</b> |

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

| IFAS<br>Pro                        | Salary &<br>Benefits | Proposed<br>06/30/12 |                     | Salary &<br>Benefits | Adopted<br>06/30/11 |              | %<br>Change   |
|------------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|--------------|---------------|
|                                    |                      | Non-labor            | Total               |                      | Non-labor           | Total        |               |
| <b>Revenues</b>                    |                      |                      |                     |                      |                     |              |               |
| Local                              |                      | \$ 1,507,828         | \$ 1,507,828        | \$ 1,567,720         | \$ 1,567,720        |              | -3.82%        |
| State                              |                      | 665,312              | 665,312             | 730,750              | 730,750             |              | -8.95%        |
| Local Sales and Insurance Recovery |                      | 96,000               | 96,000              | 216,308              | 216,308             |              | -55.62%       |
| Sales and conversion of assets     |                      | 4,774,000            | 4,774,000           | 4,774,000            | 4,774,000           |              | 0.00%         |
| <b>Total Revenues</b>              |                      | <b>\$ 7,043,140</b>  | <b>\$ 7,043,140</b> | <b>\$ 7,288,778</b>  | <b>\$ 7,288,778</b> |              | <b>-3.37%</b> |
| <b>Expenditures</b>                |                      |                      |                     |                      |                     |              |               |
| <u>Administration</u>              |                      |                      |                     |                      |                     |              |               |
| School Operations Administration   | 030                  | \$ 310,000           | \$ 310,000          | \$ 710,000           | \$ 710,000          |              |               |
| Total Administration               |                      | \$ 310,000           | \$ 310,000          | \$ 710,000           | \$ 710,000          |              |               |
| <u>District Support Services</u>   |                      |                      |                     |                      |                     |              |               |
| Business Services                  | 110                  | 10,000               | 10,000              | 58,919               | 10,000              | 68,919       | -85.49%       |
| Budget and Finance                 | 115                  |                      | -                   | 71,813               |                     | 71,813       | -100.00%      |
| Management Info Systems            | 120                  | 1,202,599            | 600,000             | 538,576              | 500,000             | 1,038,576    | 73.56%        |
| Physical Plant Admin               | 125                  |                      | -                   | 90,235               |                     | 90,235       | -100.00%      |
| Purchasing/Storeroom               | 135                  |                      | 27,000              | 70,563               |                     | 70,563       | -61.74%       |
| Total District Support Services    |                      | \$ 1,202,599         | \$ 637,000          | \$ 830,106           | \$ 510,000          | \$ 1,340,106 | 37.27%        |

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

|   | IFAS<br>Pro | Proposed<br>06/30/12 |                     |                     | Adopted<br>06/30/11  |                     |                     | %<br>Change         |
|---|-------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
|   |             | Salary &<br>Benefits | Non-labor           | Total               | Salary &<br>Benefits | Non-labor           | Total               |                     |
| <u>Instructional Support Services</u>       |             |                      |                     |                     |                      |                     |                     |                     |
| Educational Media                           | 620         |                      |                     | \$ -                | \$ 113,370           |                     | \$ 113,370          | -100.00%            |
| Instructional Technology                    | 694         |                      |                     | -                   | 531,653              |                     | 531,653             | -100.00%            |
| <hr/>                                       |             |                      |                     |                     |                      |                     |                     |                     |
| Total Instructional Support Services        |             | \$ -                 | \$ -                | \$ -                | \$ 645,023           | \$ -                | \$ 645,023          | -100.00%            |
| <u>Sites and Buildings</u>                  |             |                      |                     |                     |                      |                     |                     |                     |
| Operations                                  | 805         | \$ -                 | \$ 22,000           | \$ 22,000           | \$ -                 | \$ 25,000           | \$ 25,000           | -12.00%             |
| Maintenance                                 | 810         |                      | 97,541              | 97,541              |                      | 25,000              | 25,000              | 290.16%             |
| Capital Facilities                          | 850         |                      | 2,875,716           | 2,875,716           |                      | 2,141,738           | 2,141,738           | 34.27%              |
| <hr/>                                       |             |                      |                     |                     |                      |                     |                     |                     |
| Total Sites and Buildings                   |             | \$ -                 | \$ 2,995,257        | \$ 2,995,257        | \$ -                 | \$ 2,191,738        | \$ 2,191,738        | 36.66%              |
| <u>Fiscal and Other Fixed Cost Programs</u> |             |                      |                     |                     |                      |                     |                     |                     |
| Unallocated                                 | 975         | \$ -                 | \$ -                | \$ -                | \$ -                 | \$ 300,000          | \$ 300,000          | -100.00%            |
| <hr/>                                       |             |                      |                     |                     |                      |                     |                     |                     |
| <b>Total Capital Expenditures</b>           |             | <b>\$ 1,202,599</b>  | <b>\$ 3,942,257</b> | <b>\$ 5,144,856</b> | <b>\$ 1,475,129</b>  | <b>\$ 3,711,738</b> | <b>\$ 5,186,867</b> | <b>-0.81%</b>       |
| <b>Operating Excess (Deficit)</b>           |             |                      |                     | <b>\$ 1,898,284</b> |                      |                     |                     | <b>\$ 2,101,911</b> |
| Transfer In                                 |             |                      |                     | 2,323,291           |                      |                     | 1,127,811           |                     |
| Transfer Out                                |             |                      |                     | (4,587,733)         |                      |                     | (4,563,364)         |                     |
| Projected Excess (Deficit)                  |             |                      |                     | <u>(366,158)</u>    |                      |                     |                     | <u>(1,333,642)</u>  |

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

| IFAS<br>Pro                                    | Proposed<br>06/30/12 |                   |                        | Adopted<br>06/30/11  |                        |                      | %<br>Change    |
|--|----------------------|-------------------|------------------------|----------------------|------------------------|----------------------|----------------|
|  | Salary &<br>Benefits | Non-labor         | Total                  | Salary &<br>Benefits | Non-labor              | Total                |                |
| <b>Revenues</b>                                |                      |                   |                        |                      |                        |                      |                |
| Local  |                      | \$ 168,064        | \$ 168,064             | \$ 4,150,000         | \$ 4,150,000           |                      | -95.95%        |
| State  |                      | 168,450           | 168,450                | 168,064              | 168,064                |                      | 0.23%          |
| Sale of bonds                                  |                      |                   | -                      |                      | -                      |                      | #DIV/0!        |
| <b>Total Revenues</b>                          |                      | <b>\$ 336,514</b> | <b>\$ 336,514</b>      | <b>\$ 4,318,064</b>  | <b>\$ 4,318,064</b>    |                      | <b>-92.21%</b> |
| <b>Expenditures</b>                            |                      |                   |                        |                      |                        |                      |                |
| <u>Sites and Buildings</u>                     |                      |                   |                        |                      |                        |                      |                |
| Capital Facilities                             | 850                  | \$ 124,172        | \$ 212,742             | \$ 113,775           | \$ 54,289              | \$ 168,064           | 100.47%        |
| Building Construction - alternative facilities | 870                  |                   | 500,000                |                      | 18,274,287             | 18,274,287.00        | -97.26%        |
| Building Construction - general fund           | 871                  |                   | 4,700,000              |                      | 22,890,101             | 22,890,101.00        |                |
| Building Construction - lease levy             | 872                  |                   | 28,125,000             |                      | 18,274,287             | 18,274,287.00        |                |
| Building Construction - cop                    | 873                  |                   | 24,482,000             |                      | 20,905,716             | 20,905,716.00        |                |
| <b>Total Expenditures</b>                      |                      | <b>\$ 124,172</b> | <b>\$ 58,019,742</b>   | <b>\$ 113,775</b>    | <b>\$ 80,398,680</b>   | <b>\$ 80,512,455</b> | <b>-27.78%</b> |
| <b>Operating Excess (Deficit)</b>              |                      |                   | <b>\$ (57,807,400)</b> |                      | <b>\$ (76,194,391)</b> |                      | <b>-24.13%</b> |

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

|   | IFAS<br>Pro | Proposed<br>06/30/12 |                      | Adopted<br>06/30/11   |                      | %<br>Change           |           |
|---|-------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|-----------|
|   |             | Salary &<br>Benefits | Non-labor            | Total                 | Salary &<br>Benefits |                       | Non-labor |
| <b>Revenues</b>                             |             |                      |                      |                       |                      |                       |           |
| Local                                       |             |                      | \$ 11,139,461        | \$ 11,139,461         | \$ 10,327,807        | \$ 10,327,807         | 7.86%     |
| State                                       |             |                      | 2,817,450            | 2,817,450             | 2,816,450            | 2,816,450             | 0.04%     |
| Federal - Direct                            |             |                      | 1,164,015            | 1,164,015             | 1,164,015            | 1,164,015             | 100.00%   |
|   |             |                      |                      |                       |                      |                       |           |
| <b>Total Revenues</b>                       |             |                      | <b>\$ 15,120,926</b> | <b>\$ 15,120,926</b>  | <b>\$ 14,308,272</b> | <b>\$ 14,308,272</b>  | 5.68%     |
| <b>Expenditures</b>                         |             |                      |                      |                       |                      |                       |           |
| <u>Fiscal and Other Fixed Cost Programs</u> |             |                      |                      |                       |                      |                       |           |
| Retirement of Long-Term Debt                | 910         |                      | \$ 19,893,518        | \$ 19,893,518         | \$ 16,215,415        | \$ 16,215,415         | 22.68%    |
|   |             |                      |                      |                       |                      |                       |           |
| <b>Total Expenditures</b>                   |             |                      | <b>\$ 19,893,518</b> | <b>\$ 19,893,518</b>  | <b>\$ 16,215,415</b> | <b>\$ 16,215,415</b>  | 22.68%    |
|   |             |                      |                      |                       |                      |                       |           |
| <b>Operating Excess (Deficit)</b>           |             |                      |                      | <b>\$ (4,772,592)</b> |                      | <b>\$ (1,907,143)</b> | 150%      |
| Transfer In                                 |             |                      |                      | 4,587,733             |                      | 4,563,364             |           |
| <b>Projected Excess (Deficit)</b>           |             |                      |                      | <b>(184,859)</b>      |                      | <b>2,656,221</b>      |           |

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

| IFAS<br>Pro                       | Proposed<br>06/30/12 |                   |                   | Adopted<br>06/30/11  |                   |                   | %<br>Change       |
|-----------------------------------|----------------------|-------------------|-------------------|----------------------|-------------------|-------------------|-------------------|
|                                   | Salary &<br>Benefits | Non-labor         | Total             | Salary &<br>Benefits | Non-labor         | Total             |                   |
| <b>Revenues</b>                   |                      |                   |                   |                      |                   |                   |                   |
| Local                             |                      | \$ 325,000        | \$ 325,000        |                      | \$ 325,000        | \$ 325,000        | 0.00%             |
| <b>Total Revenues</b>             |                      | <b>\$ 325,000</b> | <b>\$ 325,000</b> |                      | <b>\$ 325,000</b> | <b>\$ 325,000</b> | <b>0.00%</b>      |
| <b>Expenditures</b>               |                      |                   |                   |                      |                   |                   |                   |
| <u>Pupil Support Services</u>     |                      |                   |                   |                      |                   |                   |                   |
| Miller Memorial                   | 791                  | \$ -              | \$ -              | \$ -                 | \$ -              | \$ -              |                   |
| Retirees' Trust                   | 792                  | 200,000           | -                 | 200,000              | 200,000           | -                 | 200,000           |
| <b>Total Expenditures</b>         |                      | <b>\$ 200,000</b> | <b>\$ -</b>       | <b>\$ 200,000</b>    | <b>\$ 200,000</b> | <b>\$ -</b>       | <b>\$ 200,000</b> |
| <b>Operating Excess (Deficit)</b> |                      |                   | <b>\$ 125,000</b> |                      |                   | <b>\$ 125,000</b> | <b>0.00%</b>      |

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

| IFAS<br>Pro   | Salary &<br>Benefits | Proposed<br>06/30/12 |                     | Salary &<br>Benefits | Adopted<br>06/30/11 |                     | %<br>Change   |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|---------------|
|   |                      | Non-labor            | Total               |                      | Non-labor           | Total               |               |
| <b>Revenues</b>                                     |                      |                      |                     |                      |                     |                     |               |
| Local   |                      | \$ 1,314,405         | \$ 1,314,405        |                      | \$ 1,428,887        | \$ 1,428,887        | -8.01%        |
| Total Revenues                                      |                      | <u>\$ 1,314,405</u>  | <u>\$ 1,314,405</u> |                      | <u>\$ 1,428,887</u> | <u>\$ 1,428,887</u> | -8.01%        |
| <b>Expenditures</b>                                 |                      |                      |                     |                      |                     |                     |               |
| <u>Elementary and Secondary Regular Instruction</u> |                      |                      |                     |                      |                     |                     |               |
| Elementary  | 203                  | \$ 126,339           | \$ 126,339          | \$ -                 | \$ 139,128          | \$ 139,128          | -9.19%        |
| Co-Curricular Activity                              | 291                  | 802,628              | 802,628             | -                    | 825,485             | 825,485             | -2.77%        |
| Boys Athletic                                       | 294                  | 94,136               | 94,136              | -                    | 117,990             | 117,990             | -20.22%       |
| Girls Athletic                                      | 296                  | 25,545               | 25,545              | -                    | 43,174              | 43,174              | -40.83%       |
| Extra-Curricular Activity                           | 298                  | 265,757              | 265,757             | -                    | 303,110             | 303,110             | -12.32%       |
| <b>Total Expenditures</b>                           |                      | <u>\$ 1,314,405</u>  | <u>\$ 1,314,405</u> | <u>\$ -</u>          | <u>\$ 1,428,887</u> | <u>\$ 1,428,887</u> | <b>-8.01%</b> |
| <b>Operating Excess (Deficit)</b>                   |                      |                      | <u>\$ -</u>         |                      |                     | <u>\$ -</u>         | -             |