

Community Education Fund Balance

Minnesota State Law requires school districts to maintain separate accounts and reserved fund balances for the following categories:

Community Education Programs

Early Childhood Family Education Programs

School Readiness

The 6/30/2012 figures are the audited (KDV) fund balances for these categories:

	Actual	12-13 Proj	Revised		13-14 Budget	Revised Ending
	June 30, 2012	Net Change	Proj. Ending		Net Change	Balance
			Balance			June 30, 2014
			June 30, 2013			
Community Education Combined Reserved/Unreserved	431 \$ 222,261	\$ (79,395)	\$ 142,866		\$ 1,292	\$ 144,158
Adult Basic Education	447 \$ 12,382	\$ -	\$ 12,382		\$ -	\$ 12,382
Early Childhood Family Education Programs	432 \$ 78,951	\$ (32,989)	\$ 45,962		\$ (17,613)	\$ 28,349
School Readiness	444 \$ 32,303	\$ (25,980)	\$ 6,323		\$ (8,337)	\$ (2,014)
Total	\$ 345,897	\$ (138,364)	\$ 207,533		\$ (24,658)	\$ 182,875

Community Education
2013-2014 Proposed Budget Program Totals

Program	2012-13 Projected			2013-14 Budget		
	<u>Revenue</u>	<u>Expenditures</u>	<u>Difference</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Difference</u>
Non Public School	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
General Community Education	\$ 251,617	\$ 284,530	\$ (32,913.00)	\$ 247,164	\$ 265,500	\$ (18,336)
Aquatics	\$ 51,744	\$ 66,500	\$ (14,756.00)	\$ 60,000	\$ 66,700	\$ (6,700)
Drivers Education	\$ 136,000	\$ 128,200	\$ 7,800.00	\$ 145,000	\$ 137,900	\$ 7,100
Opening Doors - Adults with Disabilities	\$ 83,350	\$ 84,940	\$ (1,590.00)	\$ 84,000	\$ 84,000	\$ -
Adult Basic Education	\$ 75,700	\$ 75,700	\$ -	\$ 78,400	\$ 78,400	\$ -
KidKare	\$ 995,800	\$ 912,400	\$ 83,400.00	\$ 1,001,800	\$ 946,200	\$ 55,600
Little Kid Kare	\$ 153,500	\$ 309,908	\$ (156,408.00)	\$ 195,000	\$ 246,000	\$ (51,000)
ECFE	\$ 408,611	\$ 441,600	\$ (32,989.00)	\$ 404,837	\$ 422,450	\$ (17,613)
School Readiness	\$ 222,820	\$ 248,800	\$ (25,980.00)	\$ 221,663	\$ 230,000	\$ (8,337)
Early Childhood Screening	\$ 28,945	\$ 30,800	\$ (1,855.00)	\$ 28,945	\$ 25,900	\$ 3,045
Youth	\$ 472,103	\$ 432,290	\$ 39,813.00	\$ 469,103	\$ 452,450	\$ 16,653
Facility Use	\$ 122,500	\$ 130,893	\$ (8,393.00)	\$ 119,000	\$ 123,750	\$ (4,750)
ADED K	\$ 416,131	\$ 410,624	\$ 5,507.00	\$ 415,000	\$ 415,000	\$ -
United for Youth	\$ 31,000	\$ 31,320	\$ -	\$ 31,000	\$ 31,320	\$ (320)
TOTAL	3,474,821	3,613,505	\$ (138,364.00)	\$ 3,525,912	\$ 3,550,570	\$ (24,658)

REVENUES

DESCRIPTION	2012-2013 BUDGET	2012-2013 PROJECTED	2013-2014 BUDGET
Non Public School 04-000-000-350-340-000			
Non Public Aid	\$25,000	\$25,000	\$25,000
Total Non Public School	\$25,000	\$25,000	\$25,000
General Community Education 04-005-501-321-			
Fiscal Disparities CE Levy	\$172,117	\$172,117	\$172,664
Property Tax Shift			
Tuition/Fees	\$65,000	\$64,000	\$65,000
Interest Income	\$1,500	\$1,500	\$1,500
Transfer Other Funds			
Disparity Reduct \$1			
CE State Aid	\$0	\$0	\$0
Misc. Local Revenue	\$3,000	\$0	\$3,000
Grants and Donations	\$500	\$14,000	\$5,000
Total General Community Ed Revenue	\$242,117	\$251,617	\$247,164
Adults with Disabilities 04-005-000-326-			
Levy-Buffalo	\$10,890	\$10,890	\$10,890
Levy from Other Districts	\$19,110	\$19,110	\$19,110
Tuition and Fees	\$23,000	\$23,350	\$24,000
State Aid	\$30,000	\$30,000	\$30,000
Grants and Donations	\$2,000	\$0	\$0
Total Adults with Disabilities Revenue	\$85,000	\$83,350	\$84,000
Preschool Screening 04-005-583-354-			
Preschool Screening Transfer	\$0	\$0	\$0
Preschool Screening Aid	\$28,945	\$28,945	\$28,945
Total Preschool Screening	\$28,945	\$28,945	\$28,945
Aquatics 04-005-505-321-			
Tuition/Fees	\$55,000	\$47,137	\$55,000
Rentals	\$2,000	\$1,907	\$2,000
Other Revenues-City	\$0	\$0	\$0
Mis. Local Rev - Open Swim	\$3,500	\$2,700	\$3,000
Total Aquatics	\$60,500	\$51,744	\$60,000
Drivers Training 04-005-507/508-321-187-000			
BTW Tuition/Fees	\$115,000	\$106,000	\$110,000
Classroom Tuition/Fees	\$35,000	\$30,000	\$35,000
Total Drivers Training	\$150,000	\$136,000	\$145,000

Adult Basic Education 04-005-520-322-

Levy			
Misc. Local Revenue			
ABE Aid			
Revenue from Other Districts	\$69,850	\$75,700	\$78,400
Total Adult Basic Education	\$69,850	\$75,700	\$78,400

KidKare 04-005-570-321-

Extended Day Levy-Disabled	\$170,000	\$170,000	\$170,000
Tuition/Fees	\$815,000	\$809,000	\$815,000
Misc. Local Revenue	\$300	\$300	\$300
Grants and Donations	\$500	\$500	\$500
ADEDK Admin	\$16,000	\$16,000	\$16,000
Total KidKare	\$1,001,800	\$995,800	\$1,001,800

Little KidKare 04-090-570-321-

Tuition/Fees	\$365,184	\$151,000	\$185,000
Misc. Local Revenue			
Grants and Donations	\$2,500	\$2,500	\$10,000
Total KidKare	\$367,684	\$153,500	\$195,000

ECFE 04-005-580-325-

ECFE Levy	\$113,332	\$113,332	\$109,710
Tuition/Fees	\$30,000	\$23,000	\$25,000
Misc. Local Revenue	\$0	\$0	\$0
ECFE State Aid	\$261,752	\$261,752	\$262,169
Grants and Donations	\$1,000	\$4,800	\$3,000
LCTS Revenue for ECFE	\$0	\$0	\$0
Home Visiting	\$5,727	\$5,727	\$4,958
Total ECFE	\$411,811	\$408,611	\$404,837

School Readiness 04-005-582-344-

Tuition/Fees	\$155,000	\$150,000	\$155,000
Misc. Local Revenue			
Learning Readiness State Aid	\$72,099	\$72,820	\$66,663
Total School Readiness	\$227,099	\$222,820	\$221,663

Youth Development - Enrichment/Service

Youth Enrichment 04-700-585-332-

Youth After School Enrichment Levy	\$28,003	\$28,003	\$28,003
Tuition and Fees	\$310,000	\$365,000	\$350,000
Misc. Local Revenue	\$46,000	\$46,000	\$47,000
Grants and Donations	\$0	\$0	

Youth Service 04-700-585-362-

Youth Development/Service Levy	\$32,100	\$32,100	\$32,100
Tuition and Fees	\$17,000	\$0	\$10,000
Grants and Donations	\$5,000	\$1,000	\$2,000
Total Youth Development/Service	\$438,103	\$472,103	\$469,103

Facility Use 04-005-590-321-

Rental Fees	\$69,000	\$68,000	\$69,000
Personnel Services	\$50,000	\$54,500	\$50,000
Total Facility Use	\$119,000	\$122,500	\$119,000
ADED K			
MISC LOCAL REVENUE	\$416,131	\$416,131	\$ 415,000
United for Youth	\$24,000	\$31,000	\$31,000
Total Community Education Revenue	\$3,667,040	\$3,474,821	\$3,525,912

Sources of Revenue

	2008-09		2009-10		2010-11		2011-12		Projected Ending		2013-14	
Fees and Tuition	\$ 1,469,250	57.2%	\$ 1,628,500	59.4%	\$ 1,607,500	58.5%	\$ 2,038,129	57.8%	\$ 2,325,025	66.9%	\$ 2,381,000	67.5%
State Aid	\$ 499,414	19.4%	\$ 516,439	18.8%	\$ 510,830	18.6%	\$ 519,759	14.7%	\$ 494,217	14.2%	\$ 491,177	13.9%
Local Levy	\$ 467,383	18.2%	\$ 539,979	19.7%	\$ 557,129	20.3%	\$ 554,122	15.7%	\$ 551,279	15.9%	\$ 547,435	15.5%
City	\$ 80,680	3.1%	\$ 37,657	1.4%	\$ 33,678	1.2%	\$ 40,000	1.1%	\$ 46,000	1.3%	\$ 47,000	1.3%
Grants	\$ 28,000	1.1%	\$ 14,605	0.5%	\$ 19,500	0.7%	\$ 23,000	0.7%	\$ 53,800	1.5%	\$ 51,500	1.5%
Other Misc. Sources	\$ 24,560	1.0%	\$ 4,800	0.2%	\$ 17,122	0.6%	\$ 8,758	0.2%	\$ 4,500	0.1%	\$ 7,800	0.2%
TOTAL	\$ 2,569,287	100.0%	\$ 2,741,980	100.0%	\$ 2,745,759	100.0%	\$ 3,183,768	90.3%	\$ 3,474,821	100.0%	\$ 3,525,912	100.0%

**EXPENDITURES
DESCRIPTION**

2012-2013 2012-2013 2013-2014
BUDGET PROJECTED BUDGET

Non Public School

Medical Expenses
Supplies
Textbooks

Total Non Public Pupils Expenditures \$25,000 \$25,000 \$25,000

Preschool Screening 04-005-583-354-

Managerial Salary
Certified Instruction Temp \$9,000 \$11,500 \$11,000
Non-Cert. Instruction Temp \$6,000 \$4,000 \$4,500
Clerical Salary Temp \$8,000 \$8,200 \$4,000
Postage \$150 \$0 \$150
Supplies \$250 \$200 \$250
Benefit Chargeback \$6,000 \$6,900 \$6,000

Total Preschool Screening \$29,400 \$30,800 \$25,900

General Community Education 04-005-501-321-

Administration \$44,300 \$50,000 \$50,000
Secy/Clerical Salary \$21,500 \$22,500 \$21,500
Coordinators Salary \$22,500 \$28,000 \$28,500
Non-Certified Adult Ed Salary \$2,000 \$2,000 \$2,000
Workers Compensation \$12,000 \$12,000 \$12,000
Audit Expense \$2,000 \$0 \$2,000
Postage \$1,000 \$6,149 \$1,000
Telephone \$600 \$1,000 \$1,000
Travel \$1,000 \$1,981 \$1,000
Printing \$8,000 \$7,500 \$8,000
Repair and Maintenance \$2,000 \$2,000 \$2,000
Contracted Service \$70,000 \$88,000 \$70,000
Equipment \$3,000 \$0 \$3,000
Supplies \$5,000 \$5,300 \$5,000
Benefit Chargeback \$50,000 \$55,000 \$55,000
Dues and Fees \$3,000 \$3,000 \$3,000
Contingency \$1,000 \$100 \$500
Severance \$0 \$0 \$0

Total General Com. Ed. Expenditures \$248,900 \$284,530 \$265,500

Aquatics Program 04-005-505-321-

Managerial Salary \$26,500 \$26,500 \$26,900
Non Certified Salary Pool \$8,000 \$8,000 \$8,000
Non Certified Salary Beach \$0 \$0 \$0
Non Certified Salary WIS \$15,000 \$14,800 \$15,000
Travel \$300 \$300 \$300
Advertising \$0 \$900 \$0
Supplies \$3,000 \$2,500 \$3,000
Benefit Chargeback \$13,500 \$13,500 \$13,500
Contingency \$0 \$0 \$0

Total Aquatics Program \$66,300 \$66,500 \$66,700

***Drivers Training
BTW 04-005-507-321-***

Administration \$5,000 \$5,500 \$5,500
Certified Instruction \$78,000 \$78,300 \$78,000
Printing \$500 \$500 \$500
Repair and Maintenance \$2,500 \$3,700 \$3,000
Car Purchase \$0 \$0 \$0
Supplies \$100 \$100 \$100
Benefit Chargeback \$8,700 \$8,500 \$8,700
Misc. Expenses \$1,000 \$0 \$1,000

Fuel	\$8,000	\$7,000	\$8,000
Classroom 04-005-508-321-			
Certified Instruction	\$18,000	\$16,500	\$18,000
Non-Certified Instruction	\$300	\$0	\$300
Printing	\$500	\$500	\$1,000
Contracted Services	\$3,700	\$4,600	\$4,800
Supplies	\$10,000	\$500	\$5,000
Benefit Chargebacks	\$3,000	\$2,500	\$3,000
Misc. Expenses	\$1,000	\$0	\$1,000
Total Driver's Training BTW/Classroom	\$140,300	\$128,200	\$137,900

Adults with Disabilities 04-005-510-326-

Certified Instruction	\$500	\$0	\$0
NonCertified Instruction	\$9,000	\$12,000	\$11,500
Secy/Clerical Salary	\$18,350	\$10,500	\$10,600
Coordinators Salary	\$25,500	\$28,000	\$28,500
Building Supervision	\$500	\$0	\$500
Workers Compensation	\$400	\$0	\$0
Postage	\$500	\$500	\$500
Telephone	\$200	\$0	\$0
Travel	\$500	\$300	\$500
Printing	\$3,500	\$5,200	\$4,500
Rentals	\$500	\$0	\$500
Contracted Services	\$5,200	\$6,500	\$5,200
Equipment	\$500	\$0	\$500
Supplies	\$6,000	\$7,800	\$7,000
Benefit Chargeback	\$14,000	\$14,000	\$14,000
Dues and Fees	\$200	\$140	\$200
Contingency	\$500	\$0	\$0
SHIP grant			
Total Adults with Disabilities Expenditures	\$85,850	\$84,940	\$84,000

Adult Basic Education 04-005-520-322

Administration	\$1,750	\$1,750	\$1,750
Certified Instruction	\$29,200	\$33,500	\$35,000
Non Certified Instruction	\$13,000	\$11,300	\$12,000
Printing	\$700	\$950	\$950
Repair and Maintenance	\$2,700	\$2,700	\$2,700
Equipment	\$1,000	\$500	\$1,000
General Supplies	\$1,500	\$5,000	\$5,000
Benefit Chargeback	\$20,000	\$20,000	\$20,000
Contingency	\$0		
Pymts. To Other District			
Total Adult Basic Education	\$69,850	\$75,700	\$78,400

KidKare 04-005-570-321-

Includes Special Needs KidKare 04-005-570-798-

Administration	\$15,350	\$16,000	\$18,000
Coordinator	\$55,350	\$56,800	\$57,000
Non Certified Staff	\$681,000	\$570,000	\$600,000
Secretarial Salaries	\$12,500	\$8,900	\$9,500
Custodian OT	\$300	\$0	\$300
Workers Comp	\$5,000	\$5,000	\$5,000
Postage	\$1,750	\$1,750	\$1,750
Telephone	\$150	\$150	\$150
Travel	\$3,000	\$2,300	\$3,000
Printing	\$1,500	\$1,250	\$1,500
Repair and Maintenance	\$4,000	\$4,000	\$4,000
Contracted Service	\$9,100	\$10,000	\$10,000
Equipment	\$6,000	\$2,000	\$6,000
Supplies	\$22,000	\$22,000	\$22,000
Benefit Chargeback	\$140,000	\$166,000	\$160,000
Dues and Fees	\$1,000	\$500	\$1,000
Contingency	\$2,000	\$150	\$2,000

Purchase of Food	\$35,000	\$35,600	\$35,000
transportation	\$8,000	\$10,000	\$10,000
Total KidKare	\$1,003,000	\$912,400	\$946,200

Little KidKare 04-090-570-321-

Administration	\$0		\$0
Coordinator	\$34,560	\$56,297	\$38,000
Non Certified Staff	\$181,440	\$119,196	\$137,000
Secretarial Salaries			
Custodian OT	\$51,700	\$6,000	\$2,000
Postage			
Travel		\$500	\$500
Printing		\$1,700	\$500
Repair and Maintenance		\$100	
Contracted Service	\$19,200	\$3,500	\$1,000
Equipment	\$20,000	\$5,200	\$2,000
Interdept. Sal. Chargeback			
Supplies	\$12,600	\$40,000	\$10,000
Benefit Chargeback	\$58,320	\$50,000	\$55,000
Dues and Fees			
Misc. Expenses		\$7,000	\$0
Contingency			\$0
Telephone		\$415	\$0
Purchase of Food		\$20,000	
Total Little KidKare	\$377,820	\$309,908	\$246,000

**Early Childhood Family Education 04-005-580-325-
ECFE LCTS Grant 04-005-580-799-**

Administration	\$15,000	\$11,000	\$10,000
Certified Instruction	\$140,000	\$138,000	\$124,000
NonCertified Instruction	\$46,000	\$39,000	\$37,000
Secy/Clerical Salary	\$34,000	\$35,000	\$36,000
Custodial Salary	\$500	\$50	\$500
Home Visiting	\$16,061	\$18,000	\$24,000
Workers Compensation	\$2,500	\$2,500	\$2,500
Postage	\$1,000	\$1,000	\$1,000
Telephone	\$300	\$300	\$300
Travel	\$4,000	\$4,700	\$3,000
Printing	\$14,000	\$11,000	\$12,000
Coordinators Salary	\$59,000	\$59,000	\$59,000
Repair and Maintenance	\$13,000	\$13,000	\$13,000
Rentals	\$500	\$0	\$500
Contracted Services	\$10,000	\$9,900	\$8,000
Equipment	\$12,000	\$6,000	\$6,000
Supplies	\$14,000	\$17,000	\$14,000
Benefit Chargeback	\$63,000	\$74,000	\$70,000
Dues/Fees	\$650	\$650	\$650
Purchase of Food	\$2,000	\$1,500	\$1,000
Total Early Childhood Family Education	\$447,511	\$441,600	\$422,450

School Readiness 04-005-582-344-

Admin	\$7,000	\$6,700	\$0
Certified Instruction	\$139,000	\$146,000	\$139,000
Non-Certified Instruction	\$44,500	\$47,000	\$44,000
Secretary/Clerical Salary	\$0	\$0	\$0
Coordinator Salary	\$0	\$0	\$0
Supplies	\$6,000	\$100	\$2,000
Benefit Chargeback	\$45,000	\$49,000	\$45,000
Total School Readiness	\$241,500	\$248,800	\$230,000

Youth Development - Enrichment/Service

Youth Enrichment 04-700-585-332-

Administration	\$19,150	\$10,000	\$24,150
Managerial Salaries	\$53,400	\$53,000	\$53,400
Certified Instruction	\$25,000	\$28,000	\$28,000
NonCertified Instruction	\$60,000	\$61,500	\$62,000

Clerical	\$16,000	\$17,000	\$17,500
Work Comp	\$2,000	\$2,000	\$2,000
Postage	\$1,300	\$1,300	\$1,300
Telephone	\$500	\$500	\$500
Travel	\$500	\$400	\$500
Printing	\$3,000	\$5,600	\$5,000
Repair and Maintenance	\$800	\$0	\$800
Contracted Services	\$100,000	\$116,000	\$115,000
Supplies	\$56,000	\$66,000	\$60,000
Benefit Chargeback	\$52,000	\$50,000	\$52,000
Dues and Fees	\$400	\$400	\$400
Contingency	\$500	\$500	\$500
Food Purchased	\$1,000	\$300	\$1,000

Youth Service 04-700-585-362-

Managerial Salaries	\$11,000	\$10,000	\$11,000
Certified Instruction	\$2,000	\$0	\$2,000
NonCertified Instruction	\$5,000	\$3,300	\$4,000
Clerical	\$0	\$0	\$0
Work Comp	\$0	\$0	\$0
Postage	\$200	\$200	\$200
Telephone	\$0	\$0	\$0
Travel	\$500	\$0	\$500
Printing	\$500	\$500	\$500
Repair and Maintenance	\$200	\$140	\$200
Contracted Services	\$2,500	\$0	\$2,500
Supplies	\$500	\$100	\$500
Benefit Chargeback	\$5,500	\$5,000	\$5,500
Dues and Fees	\$500	\$100	\$500
Contingency	\$500	\$400	\$500
Food Purchased	\$500	\$50	\$500
Total Youth Development - Enrichment/Service	\$420,950	\$432,290	\$452,450

Facility Use 04-005-590-181-

Administration	\$5,000	\$11,000	\$5,000
Managerial Salary	\$25,450	\$26,000	\$25,450
Building Supervision	\$34,000	\$33,193	\$34,000
Custodial OT	\$35,000	\$36,750	\$35,000
Printing	\$300	\$300	\$300
Repair and Maintenance	\$500	\$150	\$500
Benefit Chargeback	\$17,500	\$23,500	\$23,500
Contingency	\$0	\$0	\$0
Total Facility Use	\$117,750	\$130,893	\$123,750

ADED K

ADED K - ADMINISTRATION	\$19,554	\$19,554	\$20,000
ADED K - CERT INSTR	\$256,590	\$256,590	\$260,000
ADED K - NONCERT INSTR	\$35,030	\$35,030	35000
ADED K - BENEFITS	\$99,450	\$99,450	100000
ADED K - SUPPLIES	\$0	\$0	0
ADED K	\$410,624	\$410,624	\$415,000

United for Youth

Certified Instruction	\$13,000	\$13,000	\$13,000
Travel	\$120	\$120	\$120
Printing	\$550	\$550	\$550
Contracted Services	\$15,000	\$15,000	\$15,000
Supplies	\$450	\$450	\$450
Benefit Chargeback	\$1,800	\$1,800	\$1,800
Contingency	\$400	\$400	\$400
United for Youth	\$31,320	\$31,320	\$31,320

	<u>\$3,716,075</u>	<u>\$3,613,505</u>	<u>\$3,550,570</u>
Montrose Suzuki	11744		
Overall Total	<u>\$3,727,819</u>	<u>\$3,613,505</u>	<u>\$3,550,570</u>

Difference (\$3,716,075.00)