

Belle Plaine Public School

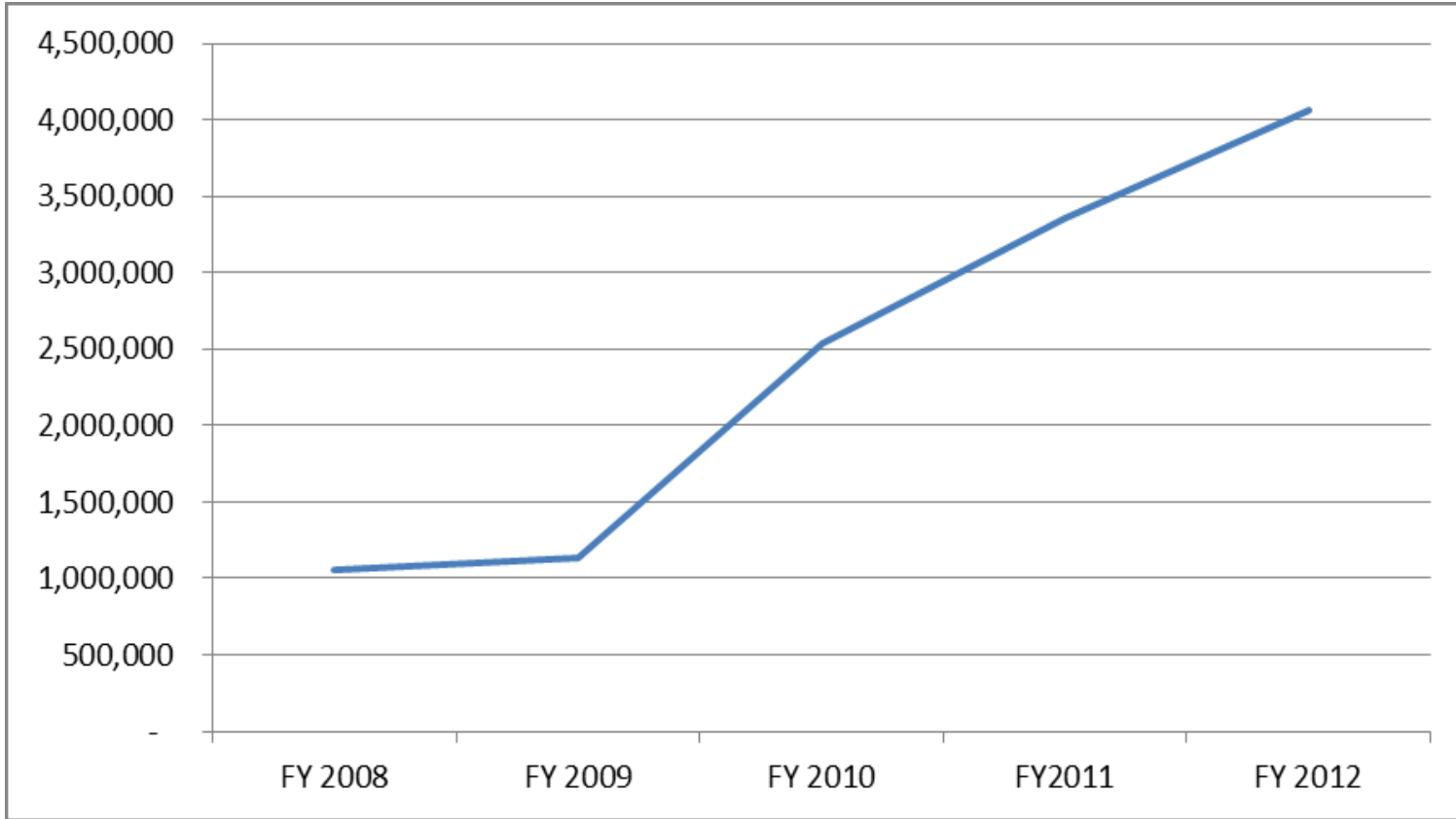


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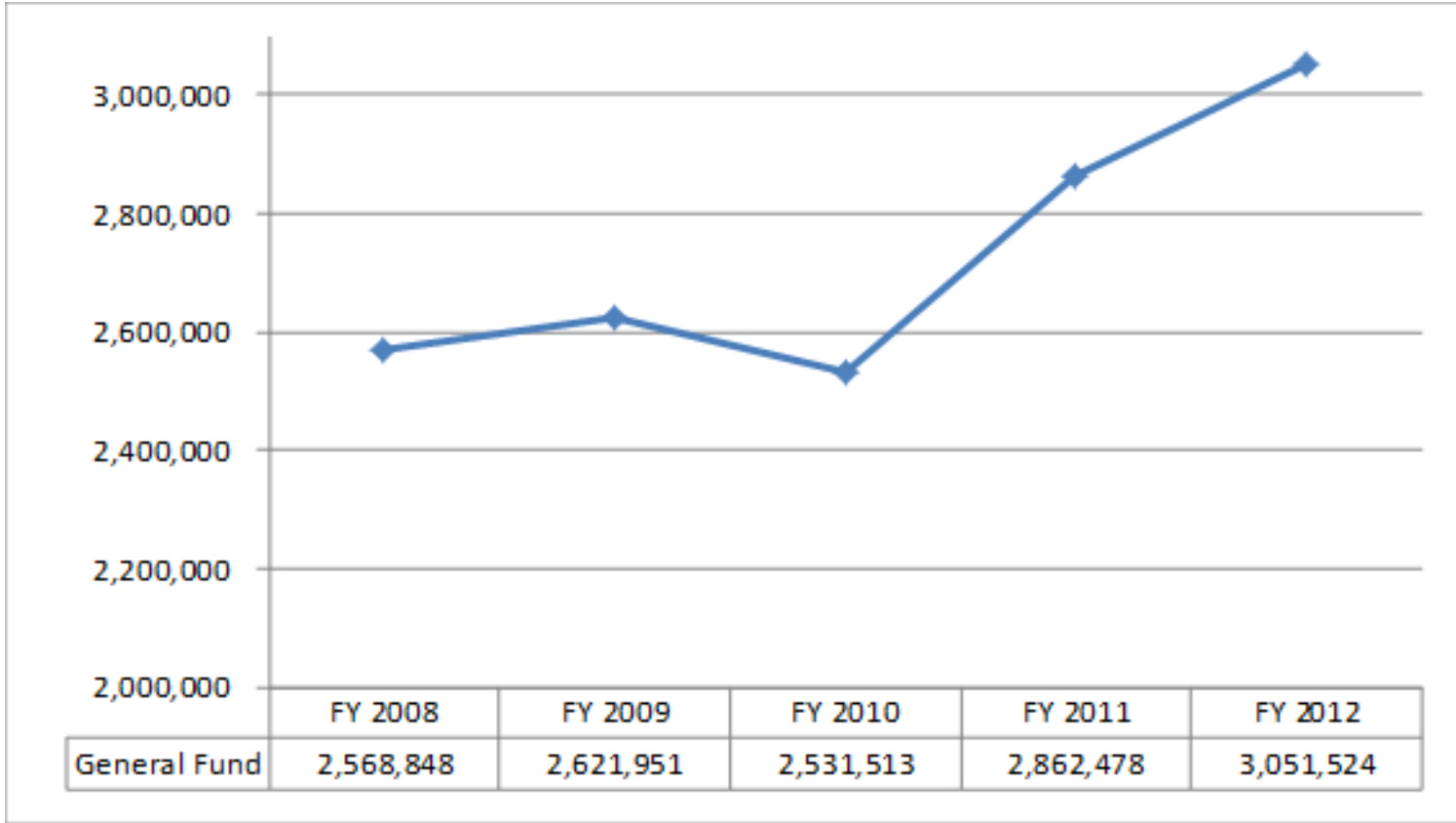


State Aid Receivable



	FY 2008	FY 2009	FY 2010	FY2011	FY 2012
General	1,026,901	1,109,991	2,461,772	3,241,631	3,910,580
Food Service	-	3,552	5,809	6,510	4,772
Community Service	14,709	11,931	29,686	35,602	46,273
Debit Service	13,811	13,366	38,360	77,114	106,057
	1,055,421	1,138,840	2,535,627	3,360,857	4,067,682

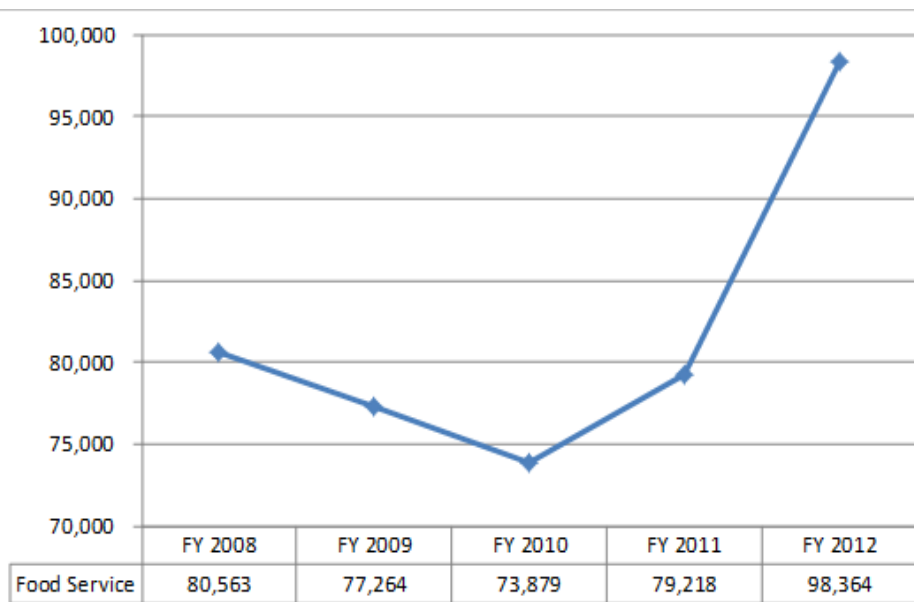
General Fund Operating Fund Balances



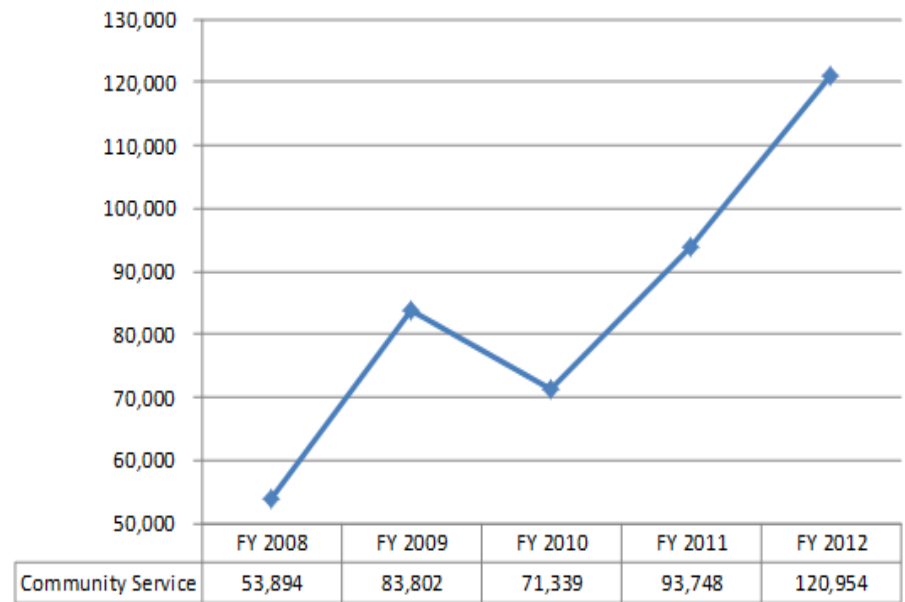
The above graph represents the fund balance of the general fund including all reserved and unreserved balances for the years ended June 30, 2008 through June 30, 2012.



Food Service Operating Fund Balances

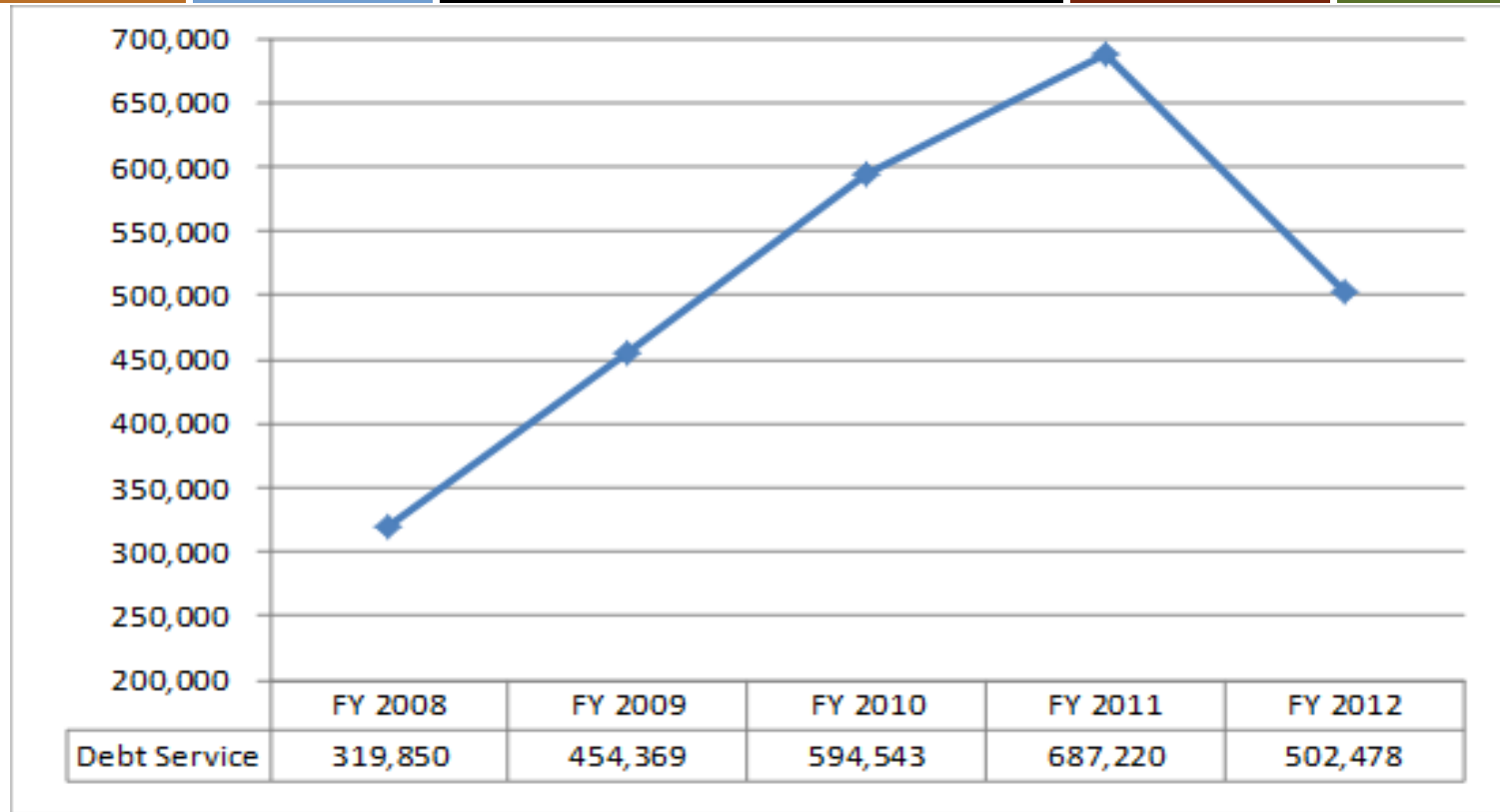


Community Service Operating Fund Balances



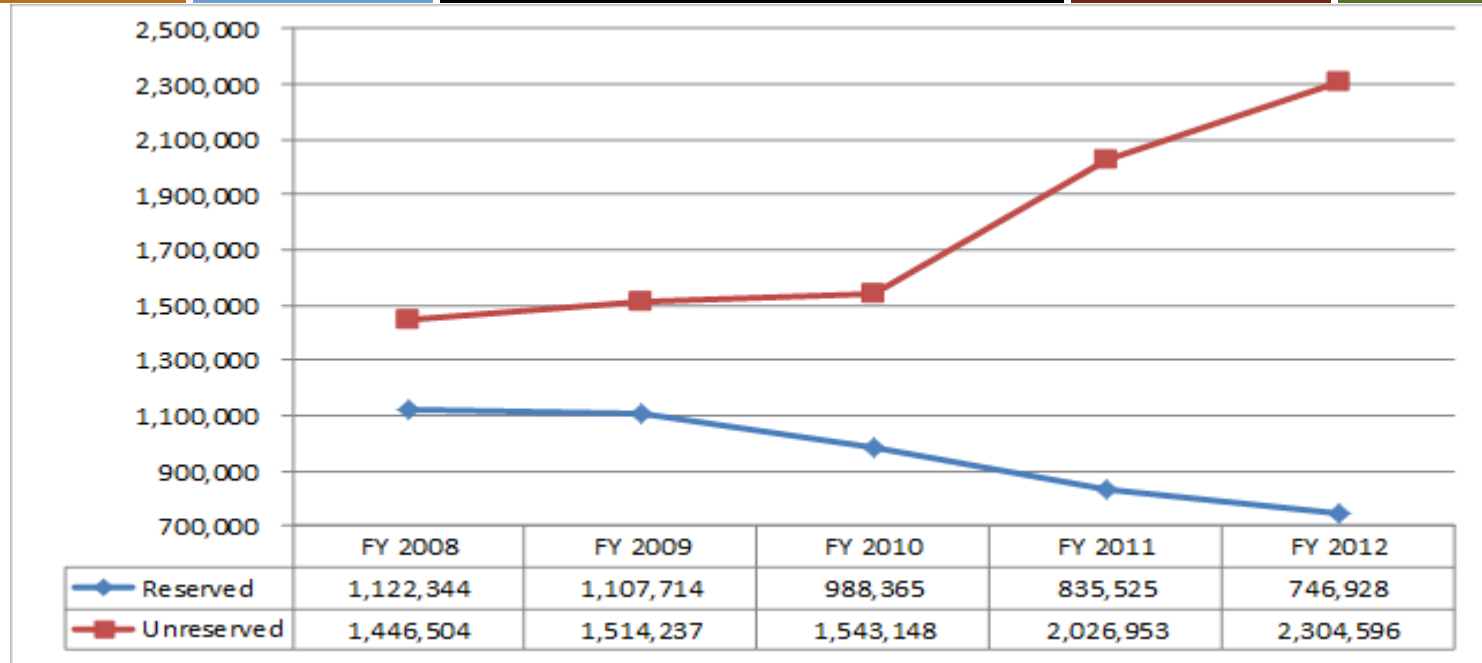
The graph on the left of this page represents the unreserved fund balance for the food service fund, the right graph on this page represents the community service fund including all reserved and unreserved balances, for the years ended June 30, 2008 through June 30, 2012.

Debt Service Operating Fund Balances



The above graph represents the fund balance of the general fund including all reserved and unreserved balances for the years ended June 30, 2008 through June 30, 2012.

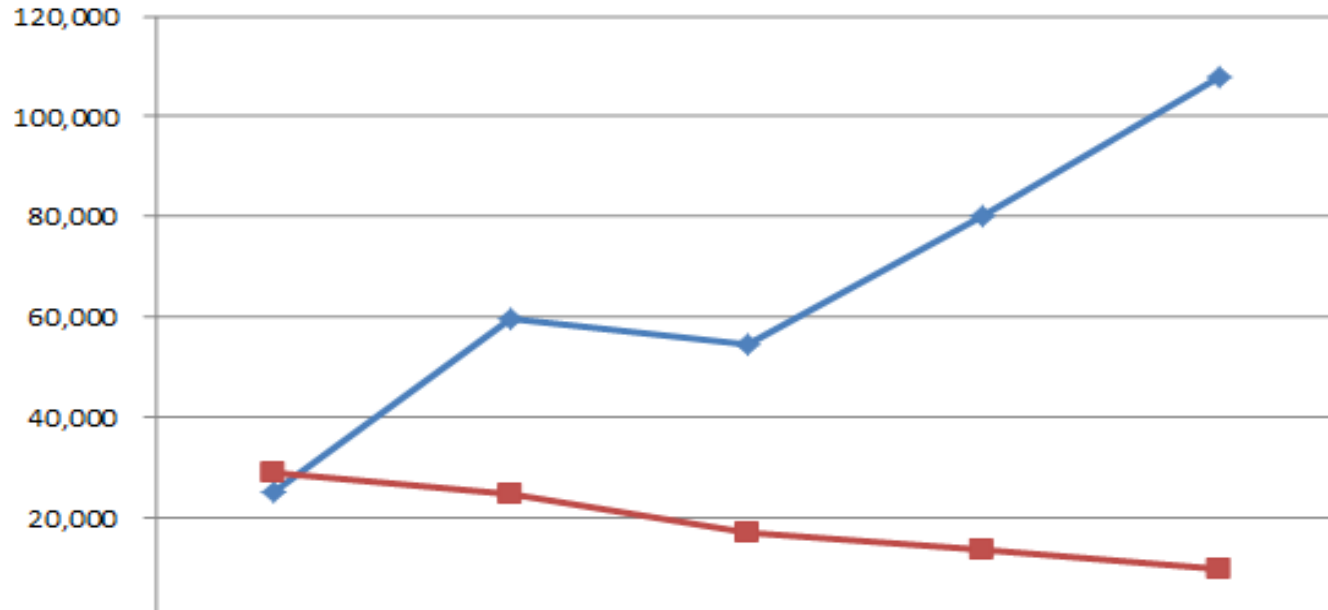
Fund Balance – General Fund



	FY 2011	FY 2012
Restricted for:		
Staff Development	89,802	89,802
Health and Safety	(33,035)	(47,290)
Operating Capital	778,758	704,416
Unassigned:		
Committed for Severance	180,343	180,343
Nonspendable Fund Balance	24,869	50,563
Unassigned Fund Balance	1,821,741	2,073,690



Fund Balance – Community Service Fund

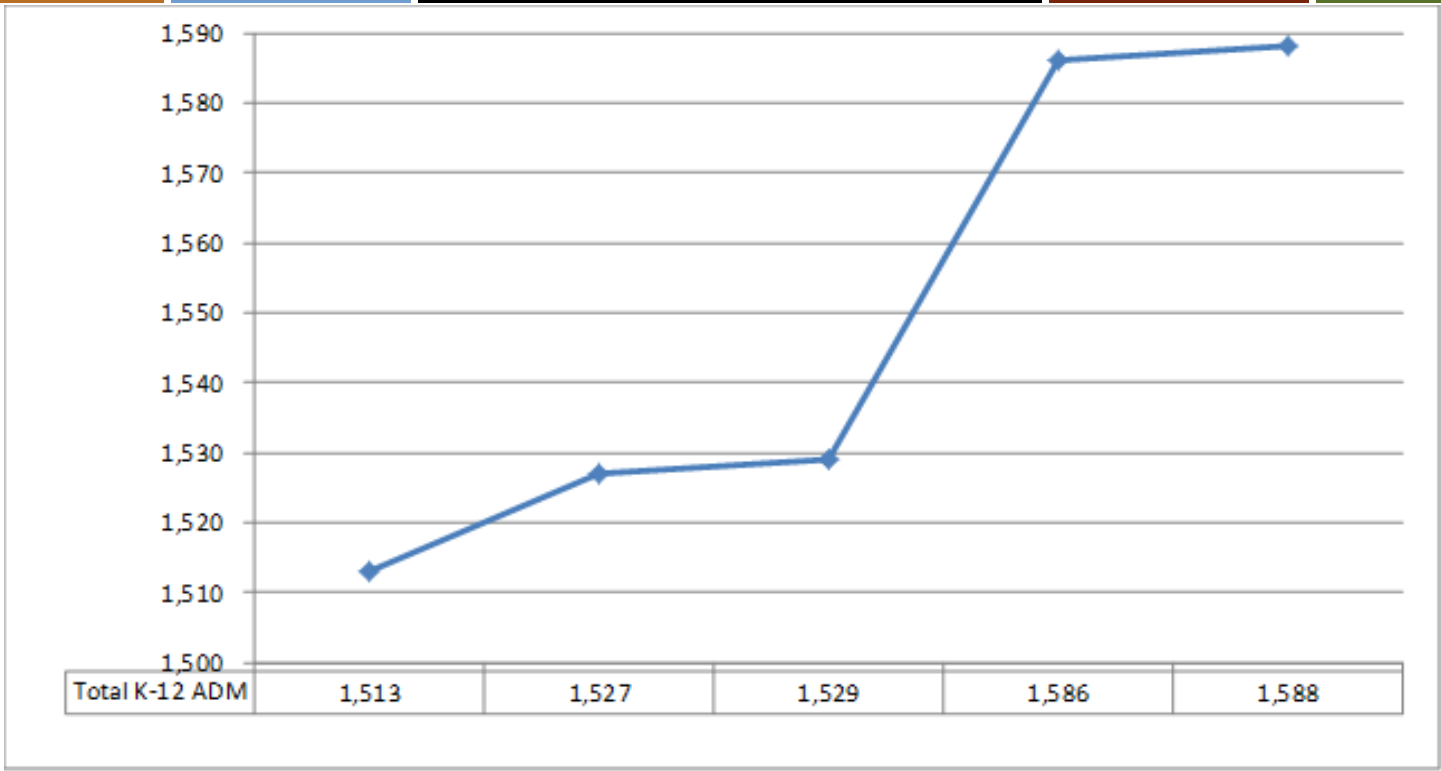


	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Reserved	25,097	59,363	54,431	80,105	107,808
Unreserved	28,797	24,439	16,908	13,643	9,435

	FY 2011	FY 2012
Reserved for:		
Community Education	66,878	70,162
Early Childhood Family Education	11,435	32,401
School Readiness	1,792	5,245
Unreserved:		
Undesignated	13,643	9,435



Pupil Units – Average Daily Membership

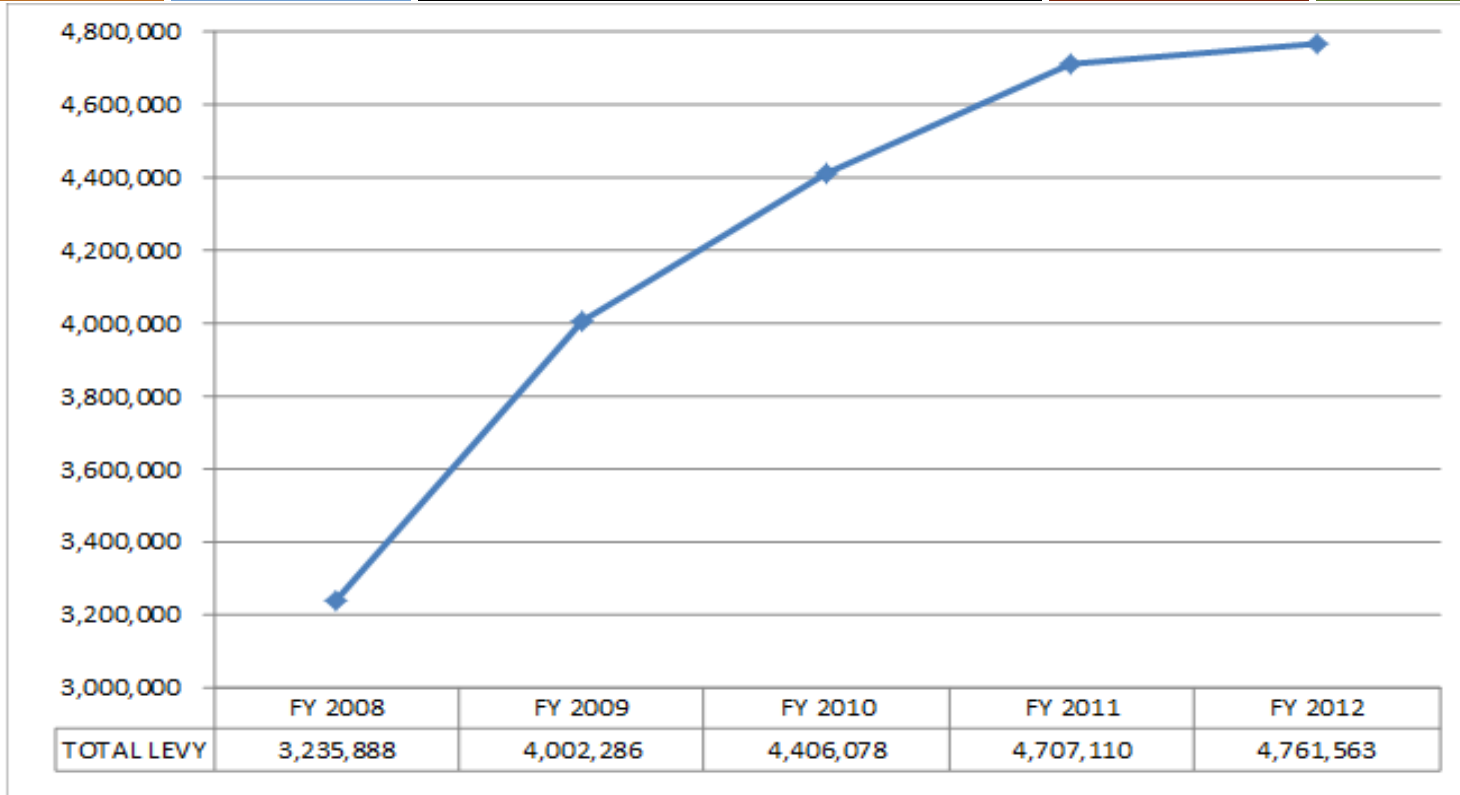


		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Kindergarten	128	127	141	147	147	146
1-3	365	341	325	340	380	380
4-6	330	359	361	352	349	342
7-12	721	686	700	690	710	720
Total K-12 ADM	1,544	1,513	1,527	1,529	1,586	1,588
ADM Change		(31)	14	2	57	2
Percent Change		-2.05%	0.92%	0.13%	3.59%	0.13%

- PRE-K x 1.250
- HCP-K x 1.000
- REG-K x 0.612
- ADM, 1-3 x 1.115
- ADM, 4-6 x 1.060
- ADM, 7-12 x 1.300

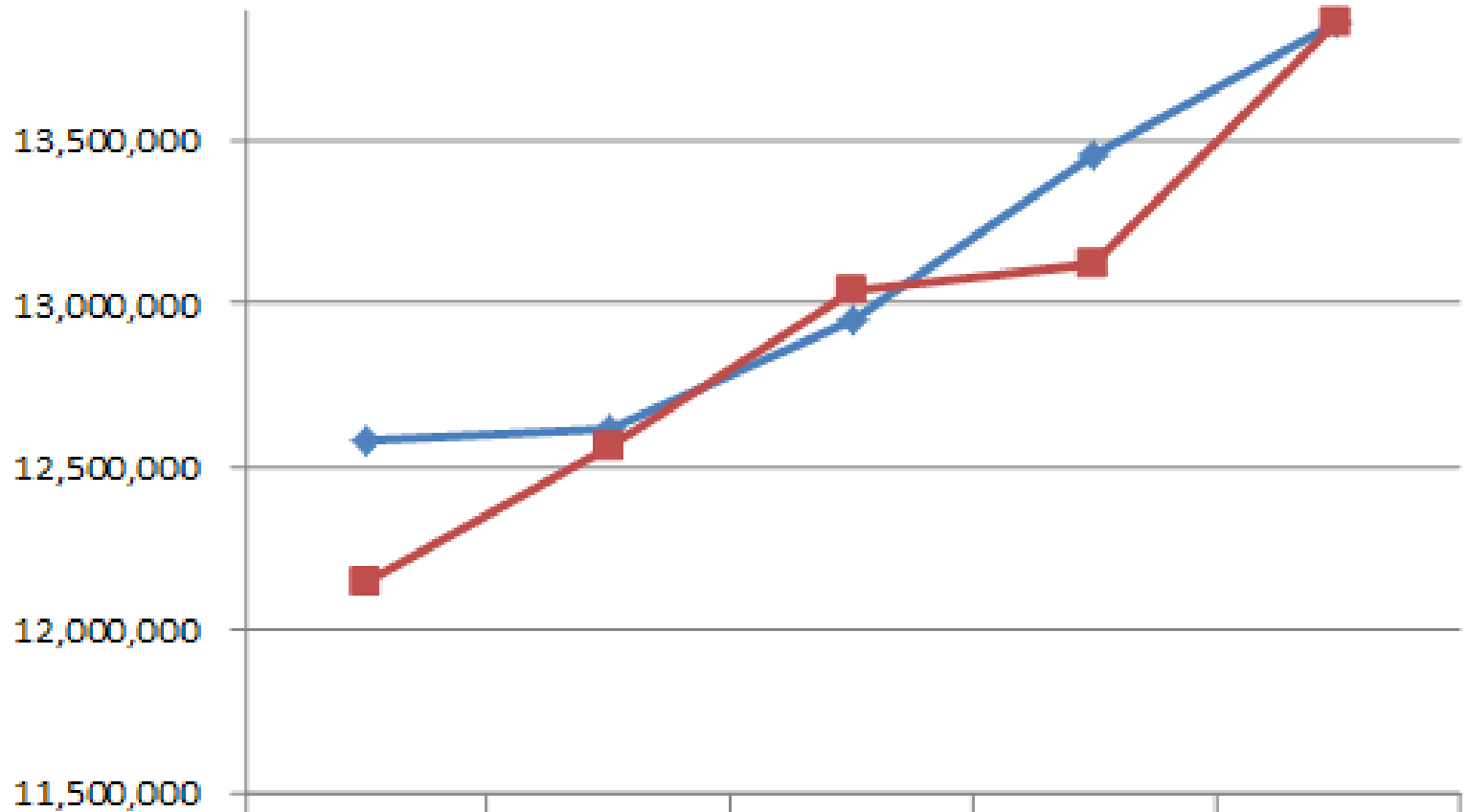




Local Property Taxes Levied



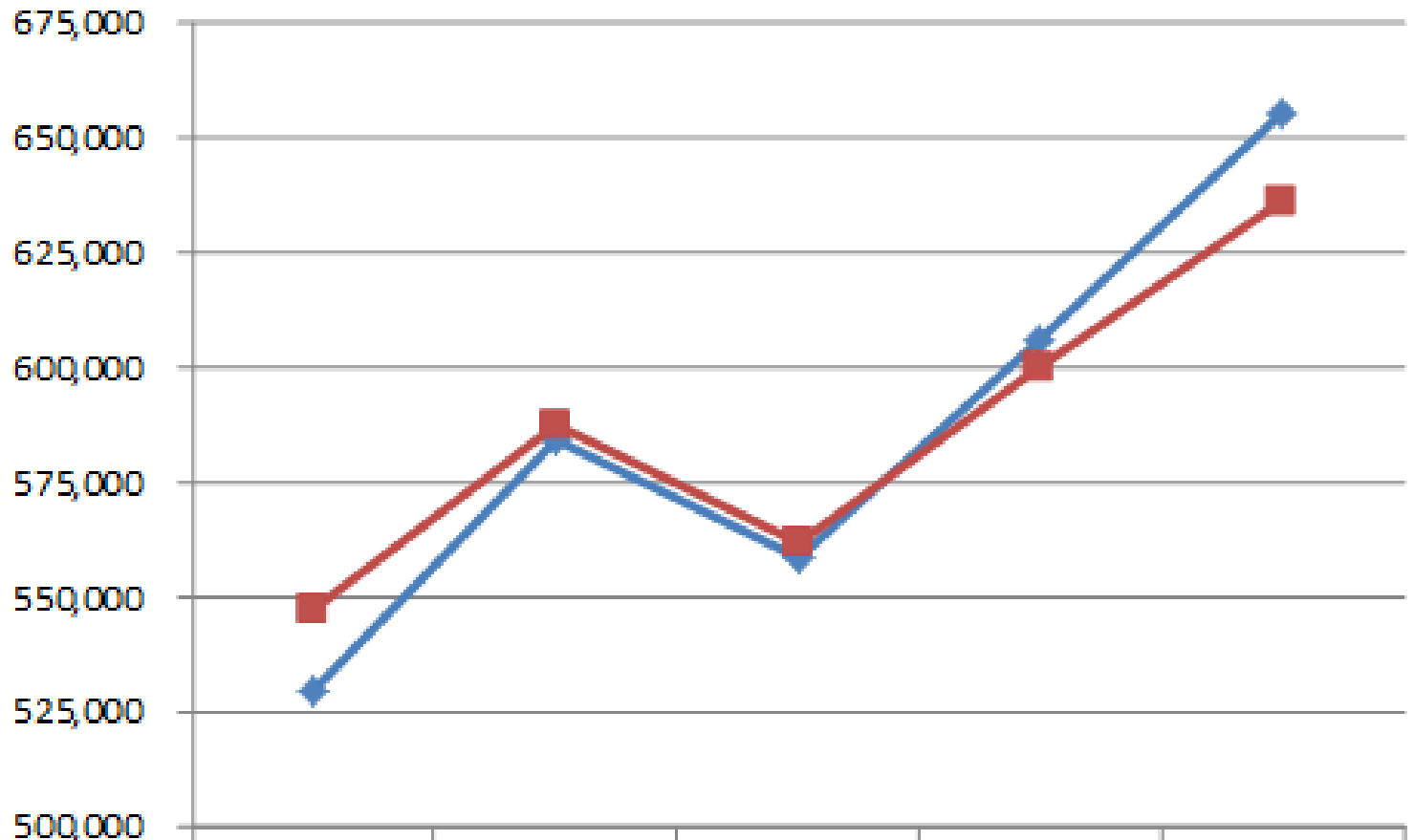
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
General	688,478	1,170,887	1,307,583	1,010,124	1,137,125
Community Service	124,573	125,142	142,790	138,549	134,993
Debt Service	2,422,837	2,706,257	2,955,705	3,558,437	3,489,445
TOTAL LEVY	3,235,888	4,002,286	4,406,078	4,707,110	4,761,563

Revenues and Expenses



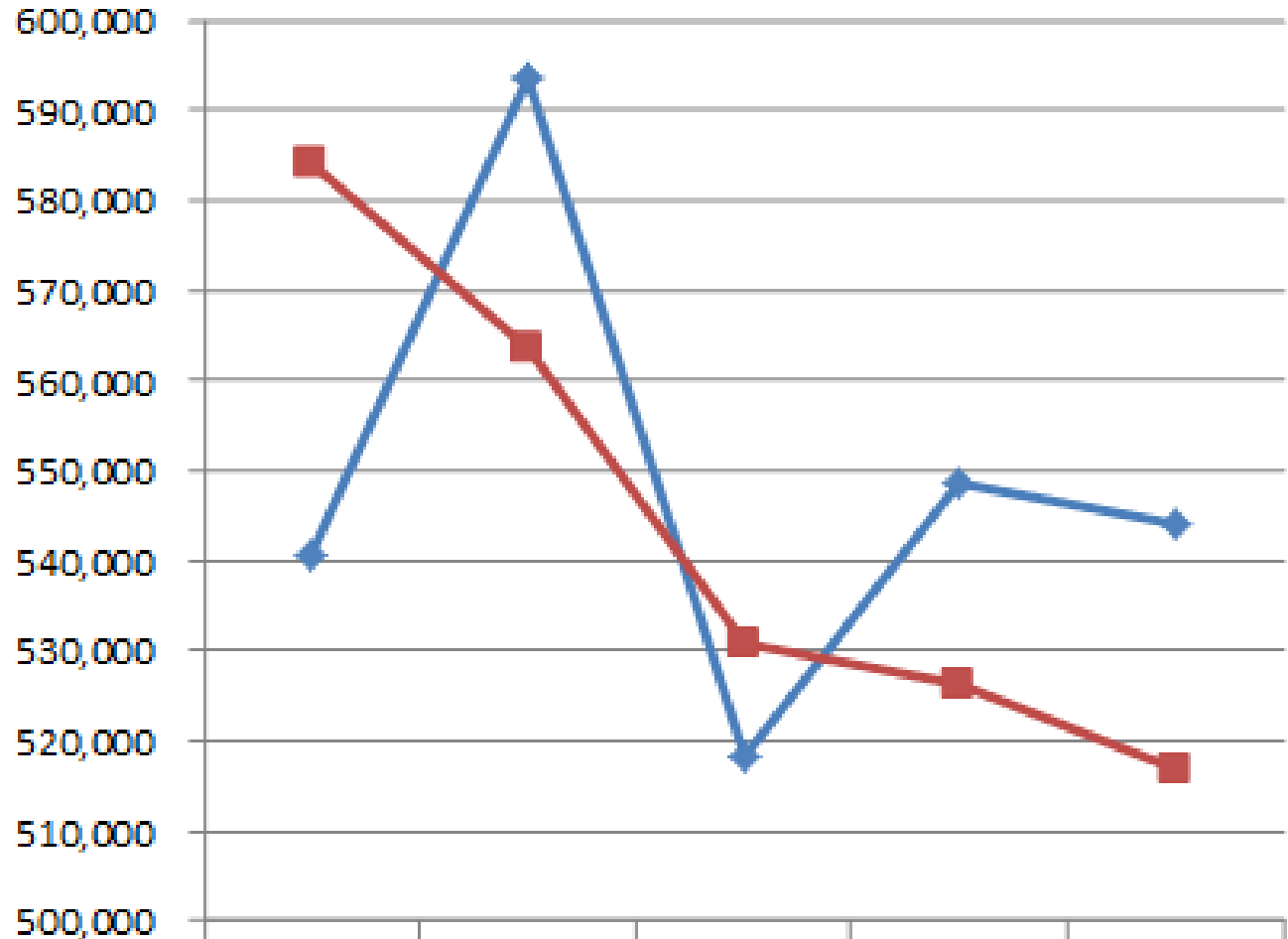
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
 General Fund Revenues	12,574,560	12,617,117	12,949,693	13,449,900	13,855,854
 General Fund Expenses	12,141,948	12,564,014	13,040,131	13,118,935	13,859,968

Revenues and Expenses



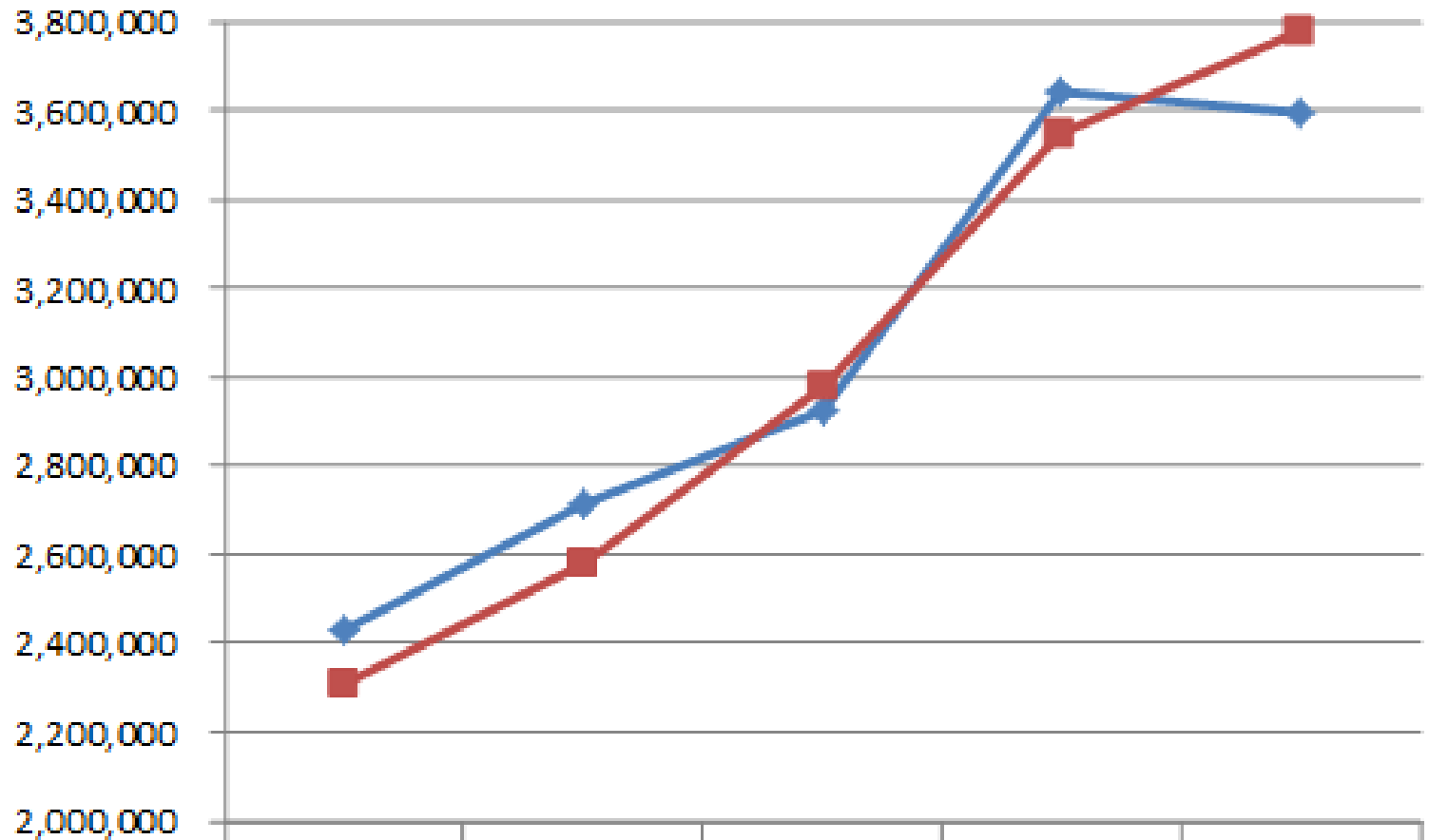
Food Service Revenues	529,003	584,098	558,209	605,294	655,007
Food Service Expenses	546,838	587,397	561,594	599,955	635,861

Revenues and Expenses



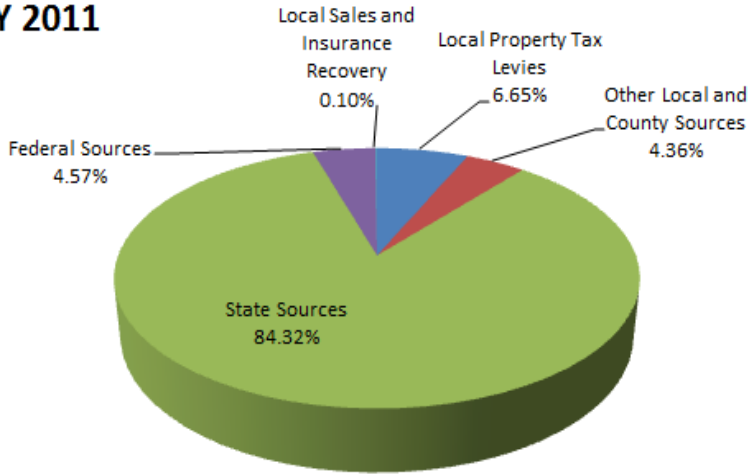
Community Service Revenues	540,655	593,474	518,255	548,724	544,160
Community Service Expenses	584,223	563,566	530,718	526,315	516,954

Revenues and Expenses

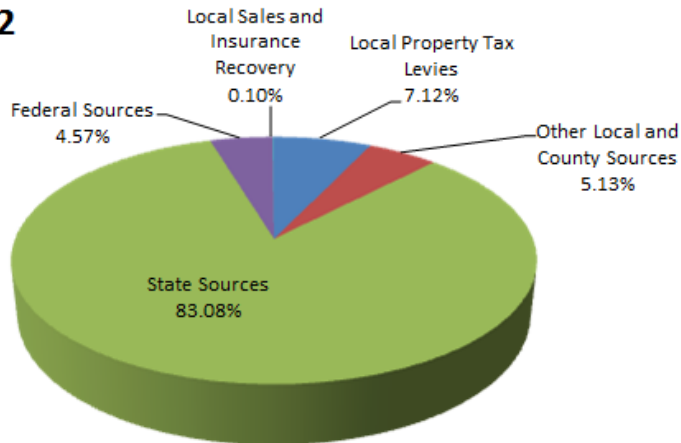


General Revenue by Source

FY 2011

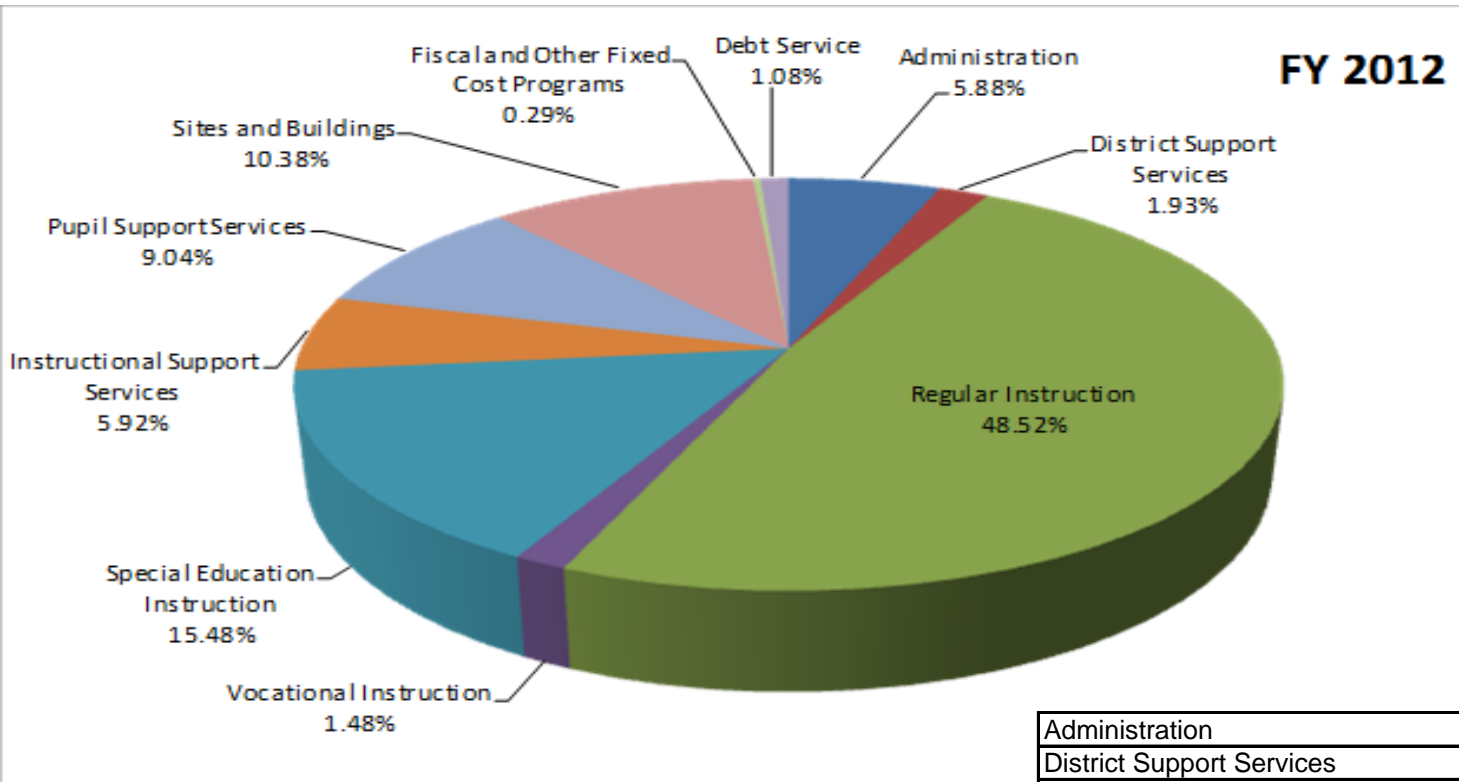


FY 2012



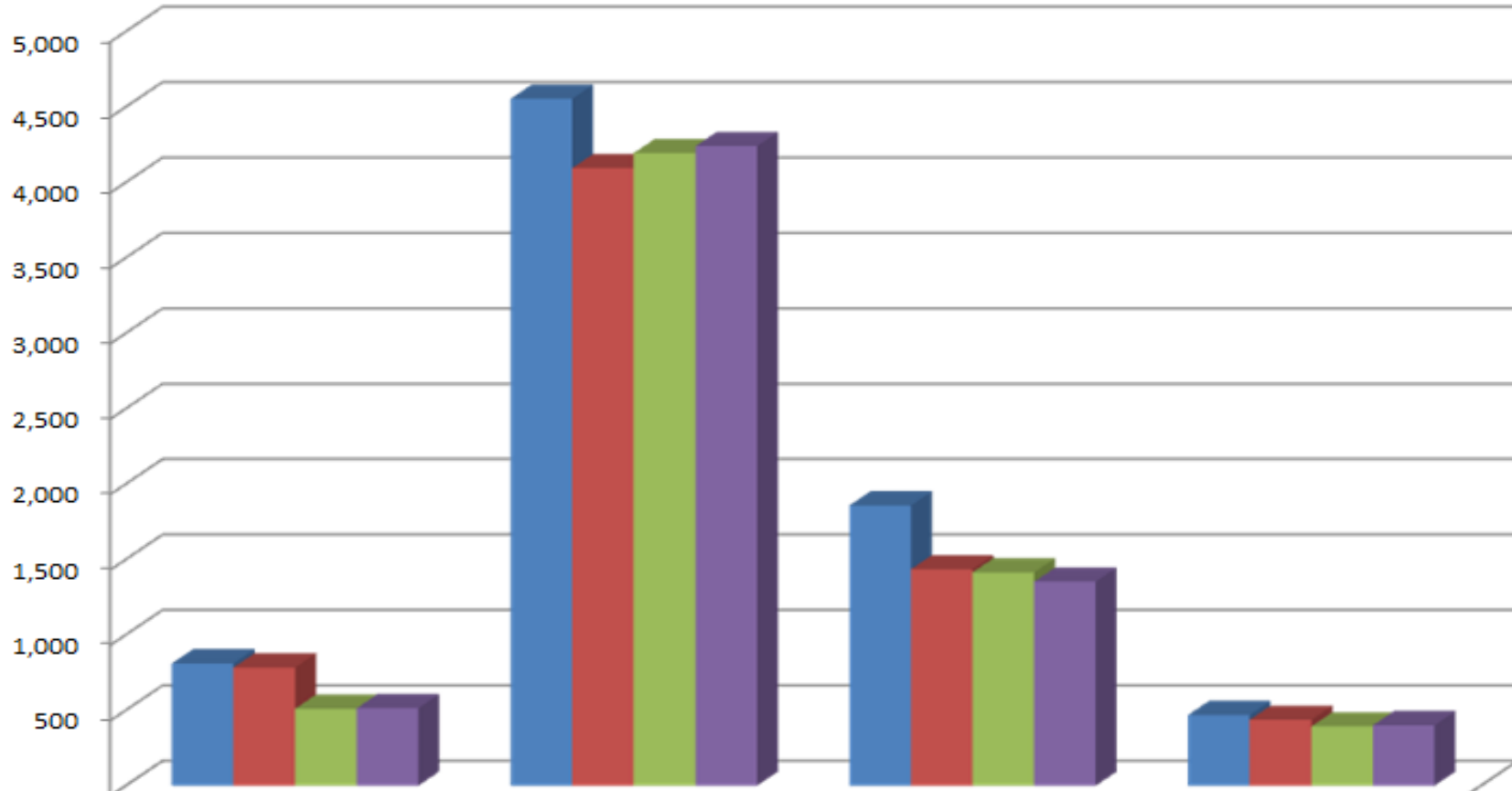
	FY 2011	FY 2012
Local Property Tax Levies	894,822	986,319
Other Local and County Sources	586,427	710,323
State Sources	11,340,138	11,513,168
Federal Sources	614,514	632,576
Local Sales and Insurance Recovery	13,999	13,468
TOTAL	13,449,900	13,855,854

General Fund Expenditures by Program



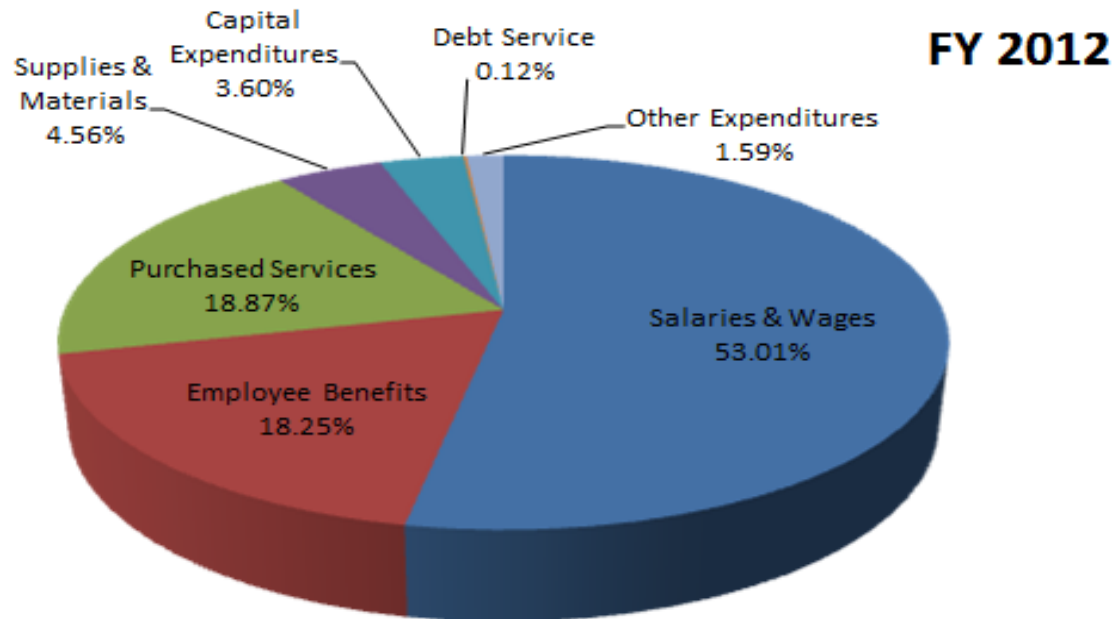
	FY 2011	FY 2012
Administration	779,338	814,715
District Support Services	235,149	267,252
Regular Instruction	6,413,392	6,724,228
Vocational Instruction	199,072	205,712
Special Education Instruction	2,162,329	2,145,250
Instructional Support Services	684,233	820,553
Pupil Support Services	1,221,710	1,253,443
Sites and Buildings	1,284,935	1,438,934
Fiscal and Other Fixed Cost Programs	39,696	39,892
Debt Service	99,081	149,989
TOTAL	13,118,935	13,859,968

»» Pupil Units – Cost per ADM Served



	Admin	Reg Inst	Special Educ	Food Service
2011 State Avg	811	4,554	1,858	469
2011 Similar Size Ave	783	4,094	1,435	437
2011 Actual	510	4,195	1,414	392
2012 Actual	514	4,240	1,353	401

General Fund Expenditures by Object



	FY 2011	FY 2012
Salaries & Wages	7,148,169	7,344,620
Employee Benefits	2,391,875	2,529,835
Purchased Services	2,497,990	2,615,496
Supplies & Materials	671,467	632,444
Capital Expenditures	373,656	499,458
Debt Service	8,464	17,258
Other Expenditures	27,314	220,857
TOTAL	13,118,935	13,859,968



Internal Controls and MN Legal Compliance

Material Weaknesses in Internal Control

- Segregation of Duties
- Preparation of Financial Statements



Thanks for allowing Eide Bailly to serve Belle Plaine Schools

Joel Stencel

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