

Belle Plaine Public School

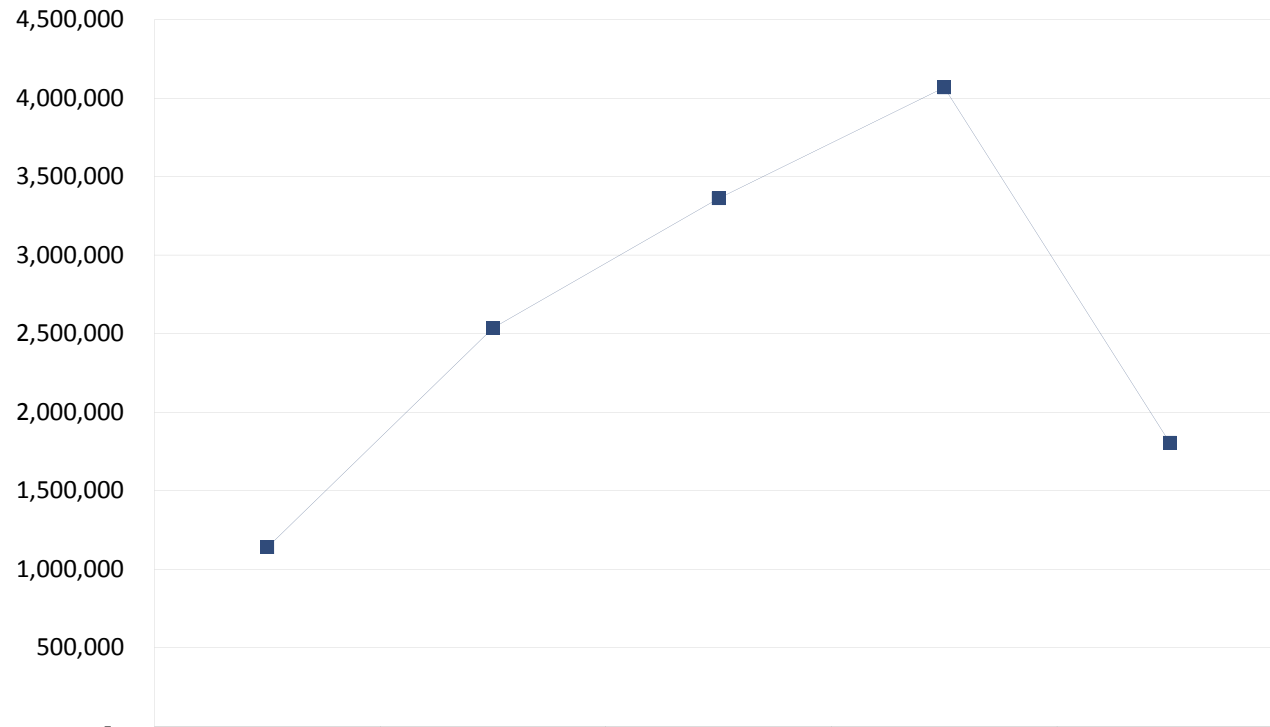


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State Aid Receivable

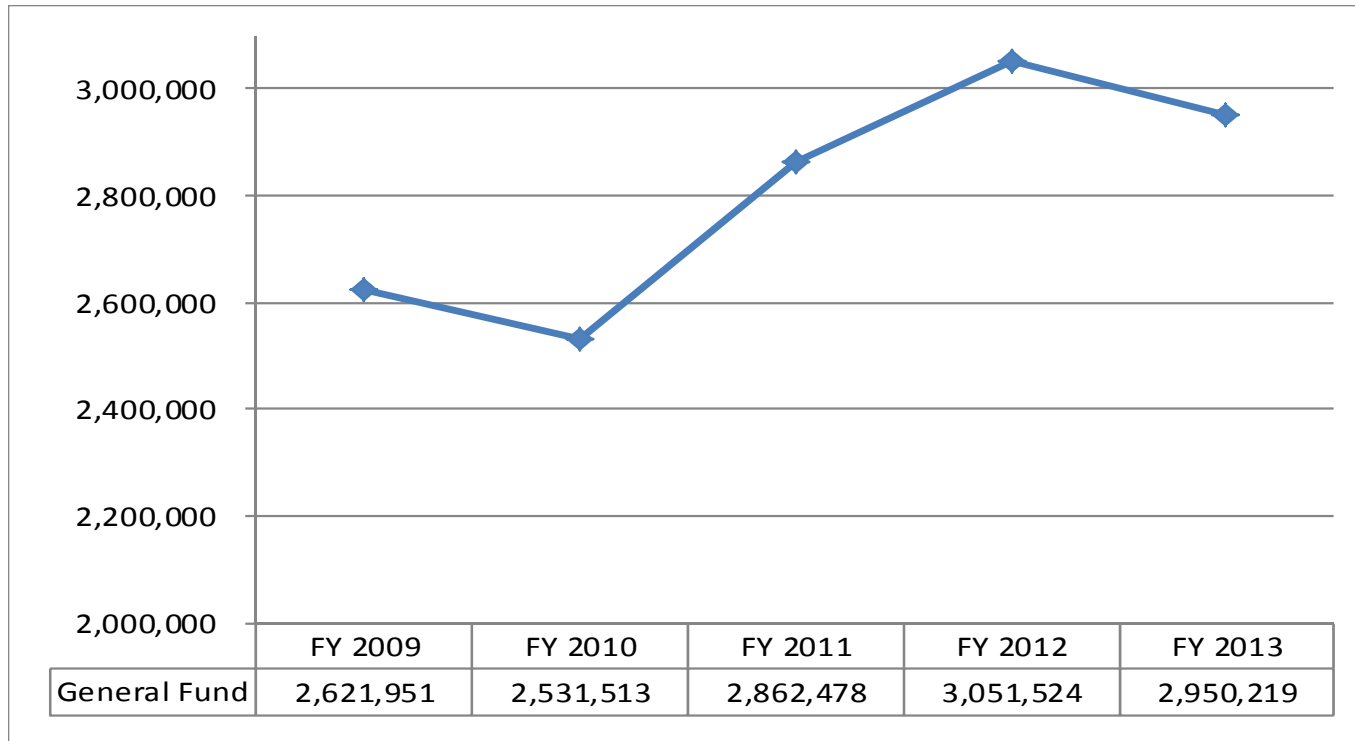


	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
■ State Aid Receivable	1,138,840	2,535,627	3,360,857	4,067,682	1,804,596

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General	1,109,991	2,461,772	3,241,631	3,910,580	1,771,820
Food Service	3,552	5,809	6,510	4,772	-
Community Service	11,931	29,686	35,602	46,273	19,899
Debit Service	13,366	38,360	77,114	106,057	12,877
State Aid Receivable	1,138,840	2,535,627	3,360,857	4,067,682	1,804,596



General Fund Operating Fund Balances

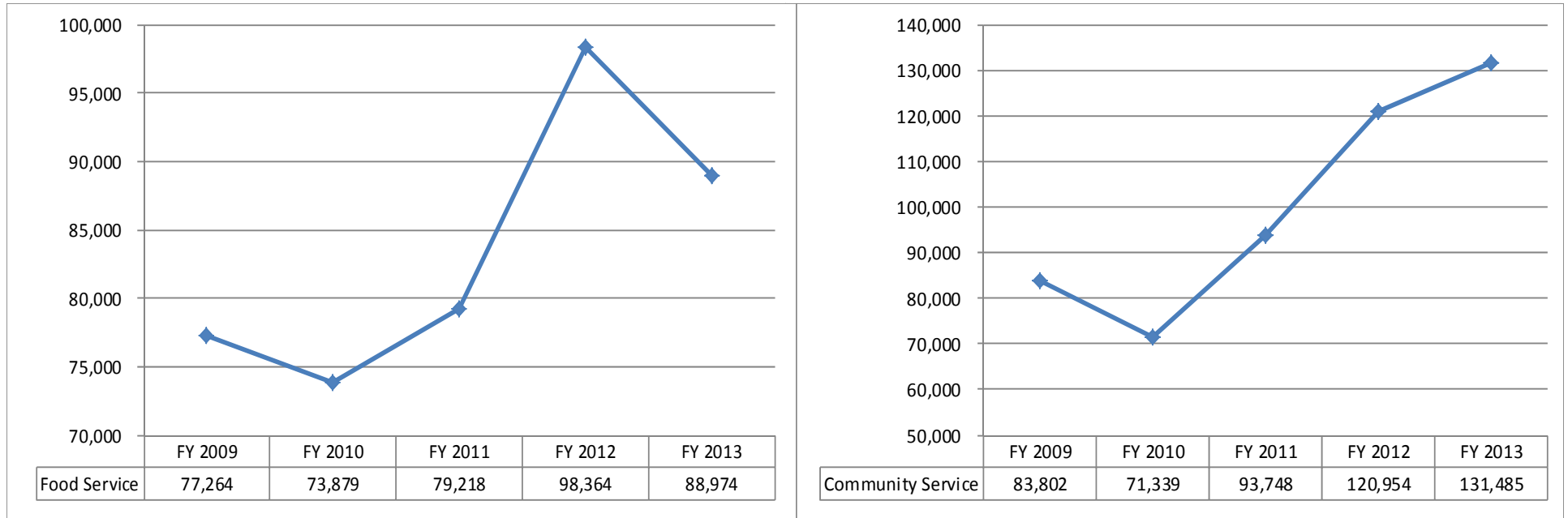


The above graph represents the fund balance of the general fund including all restricted and unassigned balances for the years ended June 30, 2009 through June 30, 2013.



Food Service Operating Fund Balances

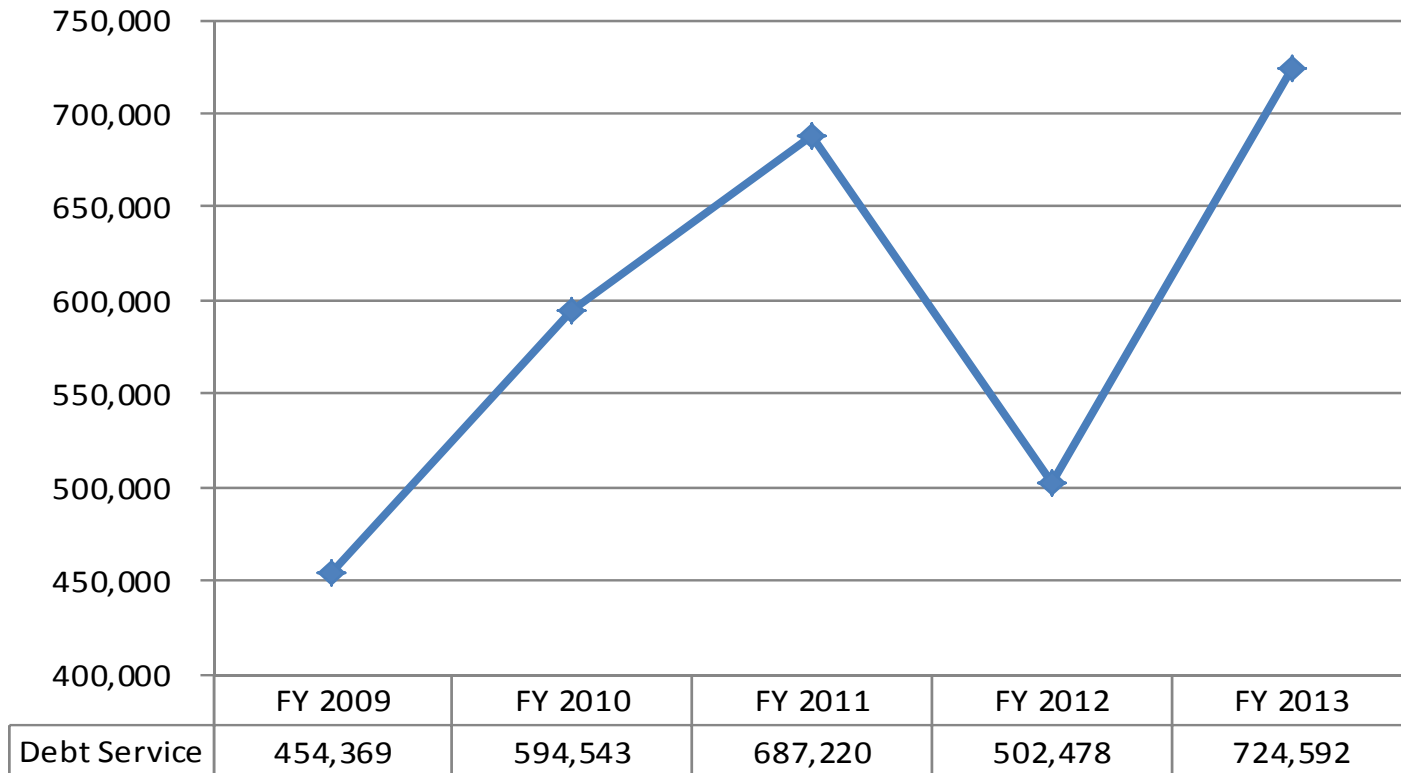
Community Service Operating Fund Balances



The graph on the left of this page represents the unassigned fund balance for the food service fund, the right graph on this page represents the community service fund including all restricted and unassigned balances, for the years ended June 30, 2009 through June 30, 2013.



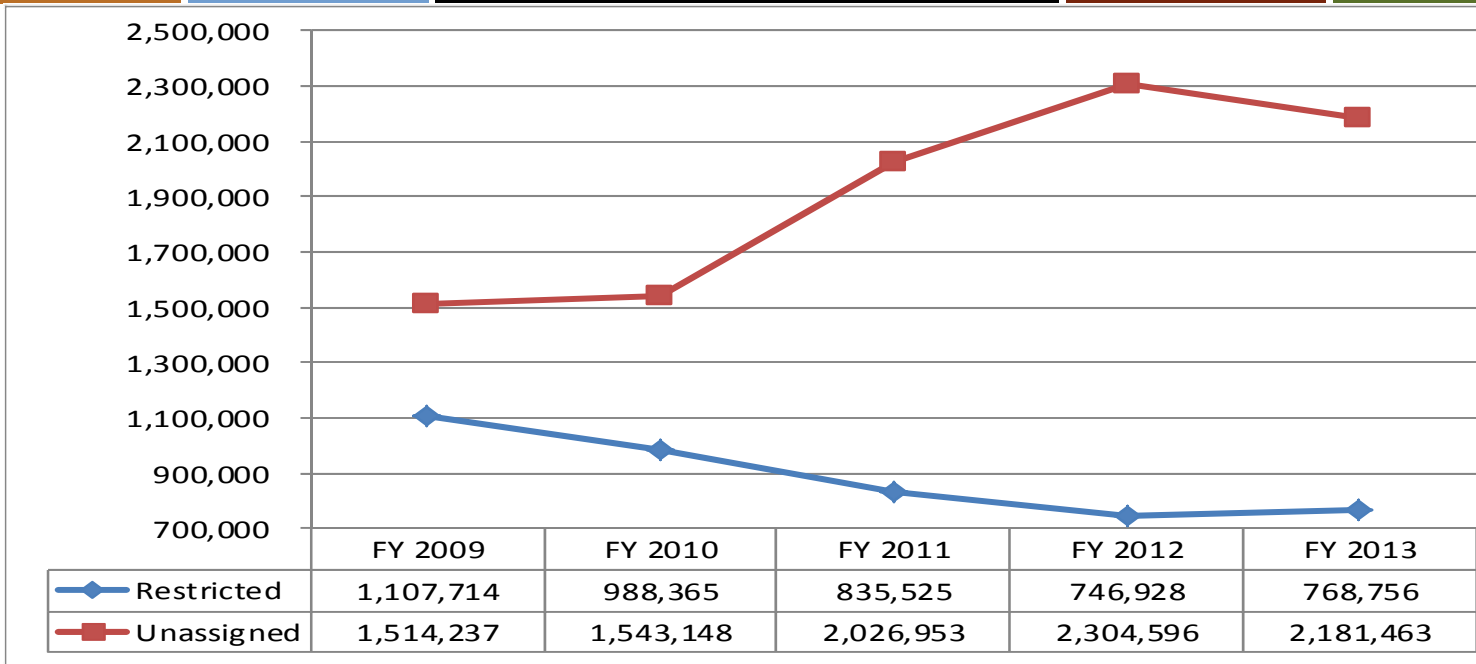
Debt Service Operating Fund Balances



The above graph represents the fund balance of the general fund including all restricted and unassigned balances for the years ended June 30, 2009 through June 30, 2013.



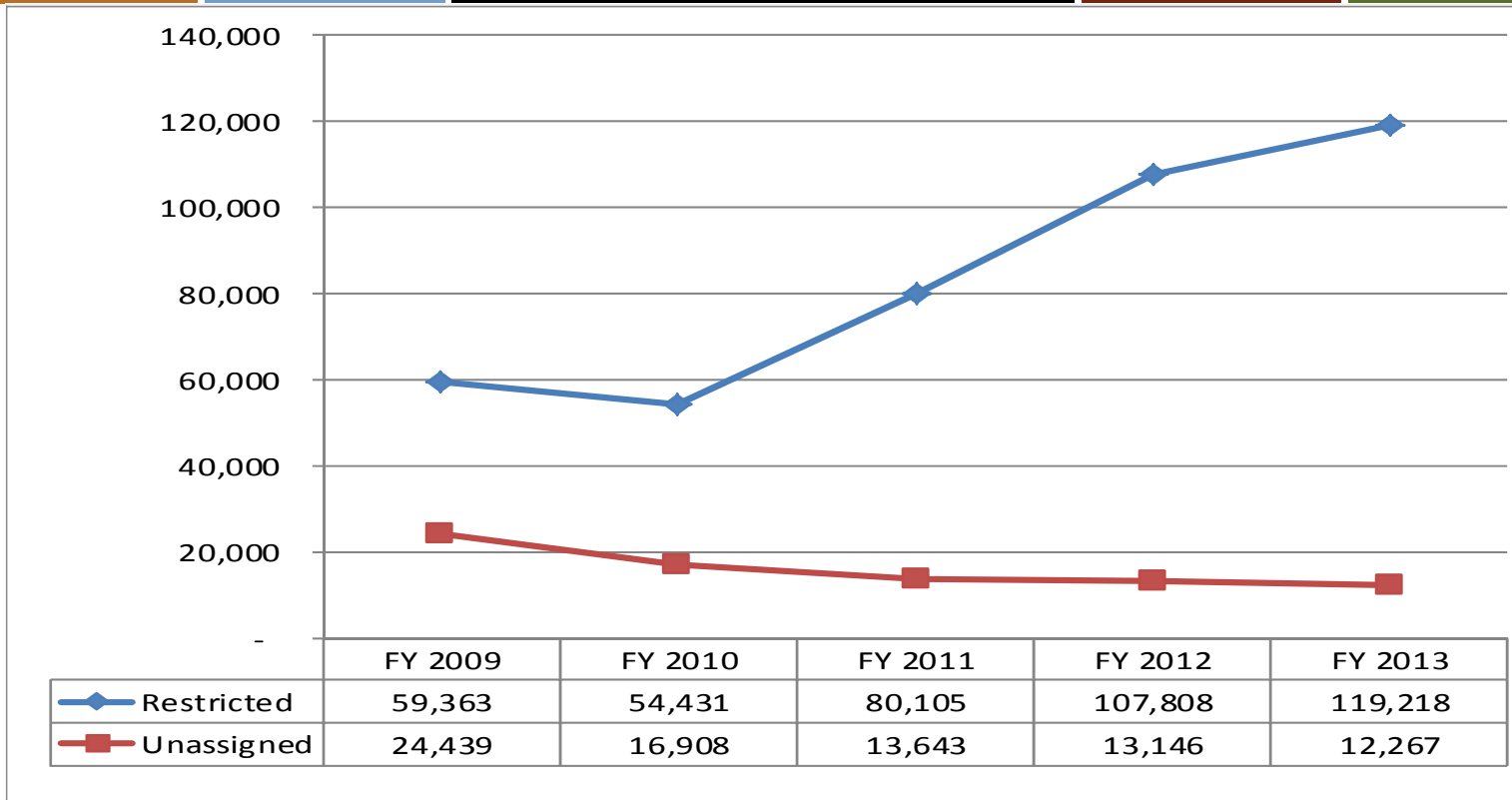
Fund Balance – General Fund



	FY 2012	FY 2013
Restricted for:		
Staff Development	89,802	89,802
Health and Safety	(47,290)	(55,757)
Operating Capital	704,416	734,711
Unassigned:		
Committed for Severance	180,343	180,343
Nonspendable Fund Balance	50,563	29,835
Unassigned Fund Balance	2,073,690	1,971,285



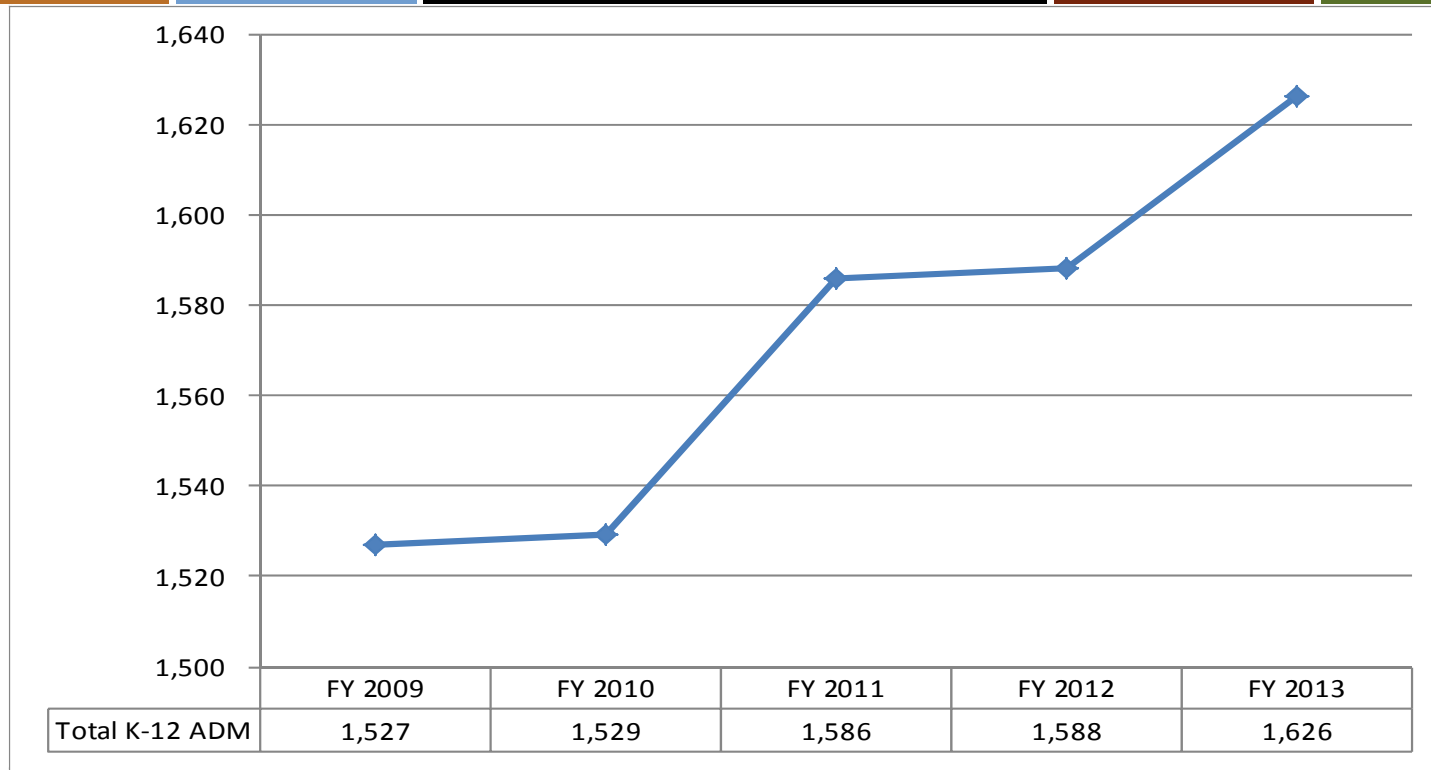
Fund Balance – Community Service Fund



	FY 2012	FY 2013
Restricted for:		
Community Education	70,162	74,794
Early Childhood Family Education	32,401	33,003
School Readiness	5,245	11,421
Unassigned:		
Nonspendable Fund Balance	3,711	3,191
Community Service	9,435	9,076



Pupil Units – Average Daily Membership

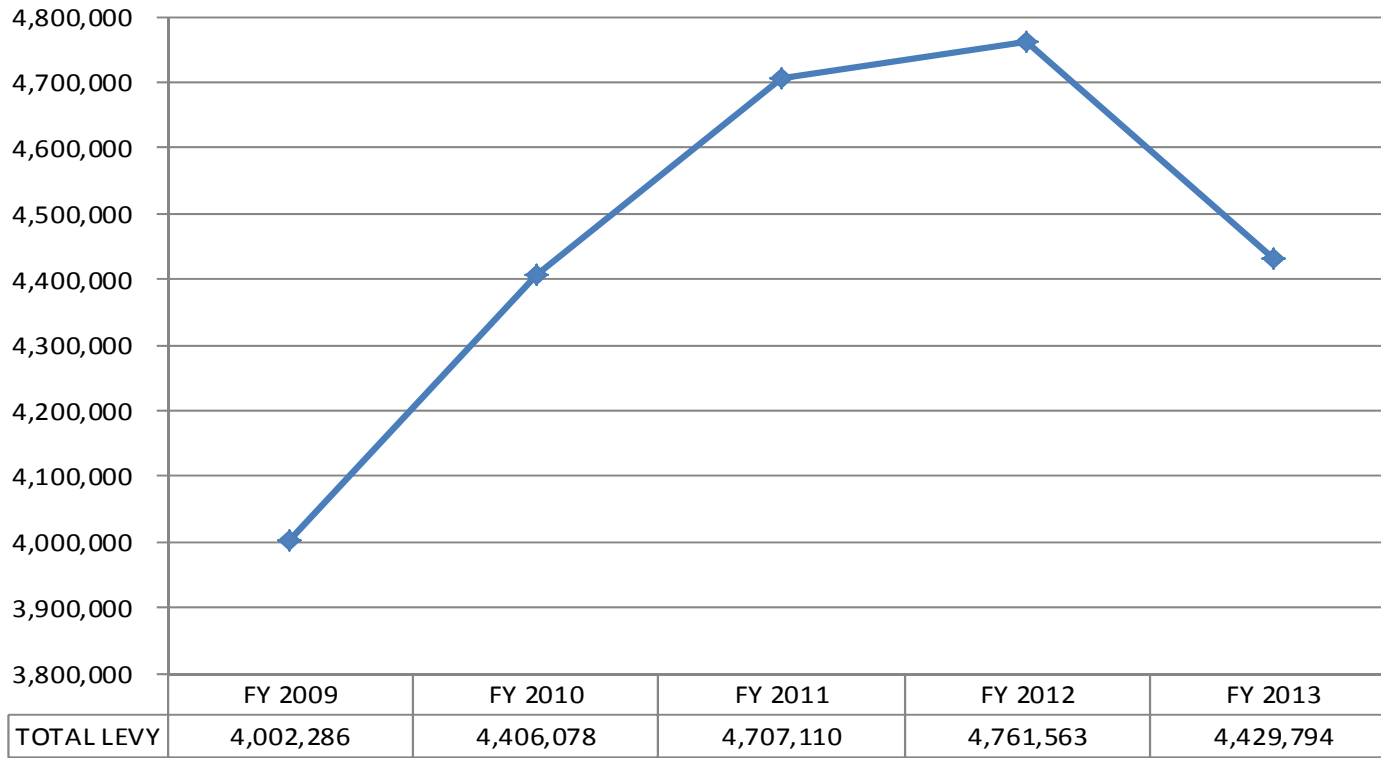


	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Kindergarten	141	147	147	146	156
1-3	325	340	380	380	378
4-6	361	352	349	342	350
7-12	700	690	710	720	742
Total K-12 ADM	1,527	1,529	1,586	1,588	1,626
ADM Change		2	57	2	38
Percent Change		0.13%	3.59%	0.13%	2.36%

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



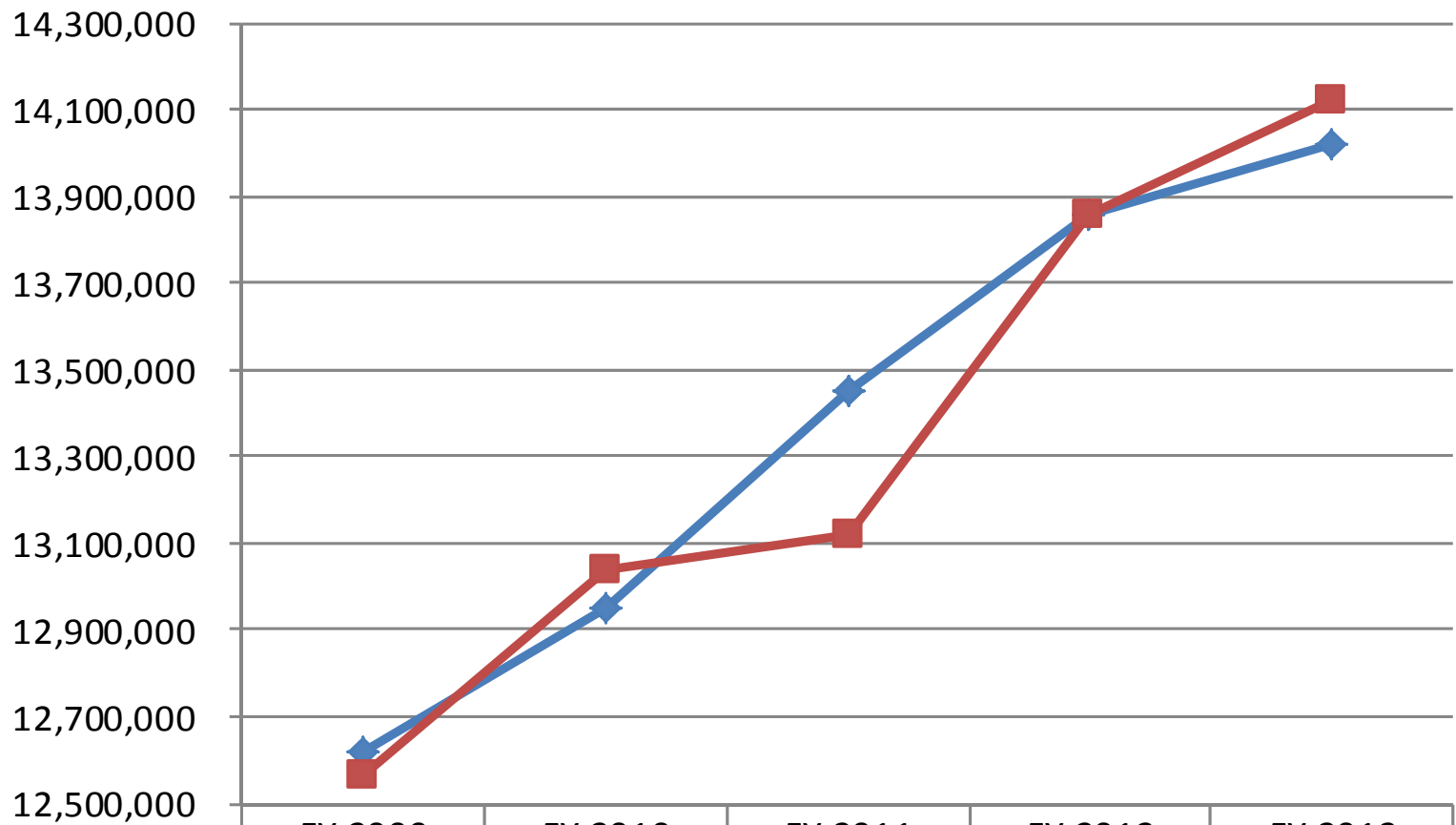
Local Property Taxes Levied



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
General	1,170,887	1,307,583	1,010,124	1,137,125	1,098,853
Community Service	125,142	142,790	138,549	134,993	120,090
Debt Service	2,706,257	2,955,705	3,558,437	3,489,445	3,210,851
TOTAL LEVY	4,002,286	4,406,078	4,707,110	4,761,563	4,429,794



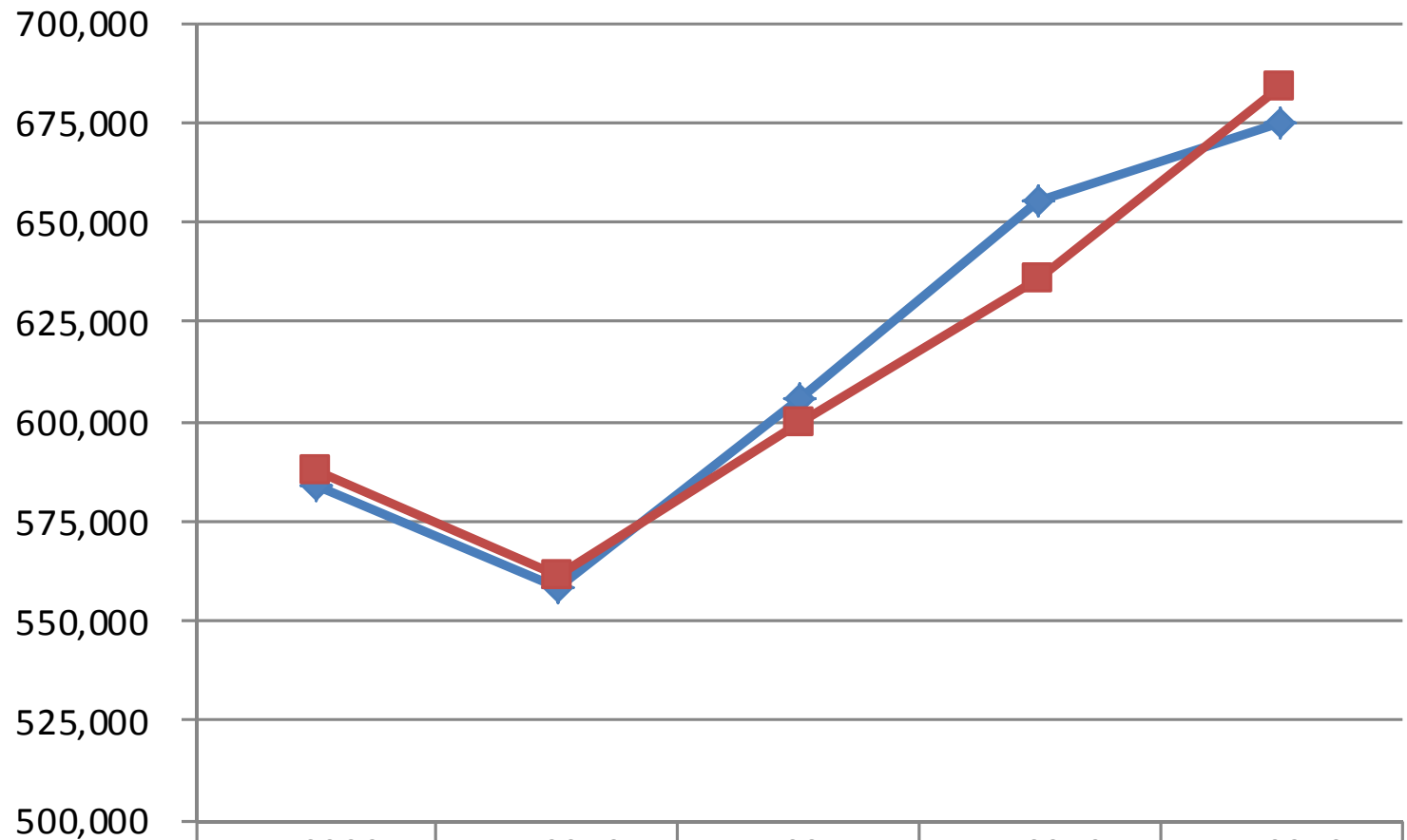
Revenues and Expenses



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
◆ General Fund Revenues	12,617,117	12,949,693	13,449,900	13,855,854	14,016,043
■ General Fund Expenses	12,564,014	13,040,131	13,118,935	13,859,968	14,117,348



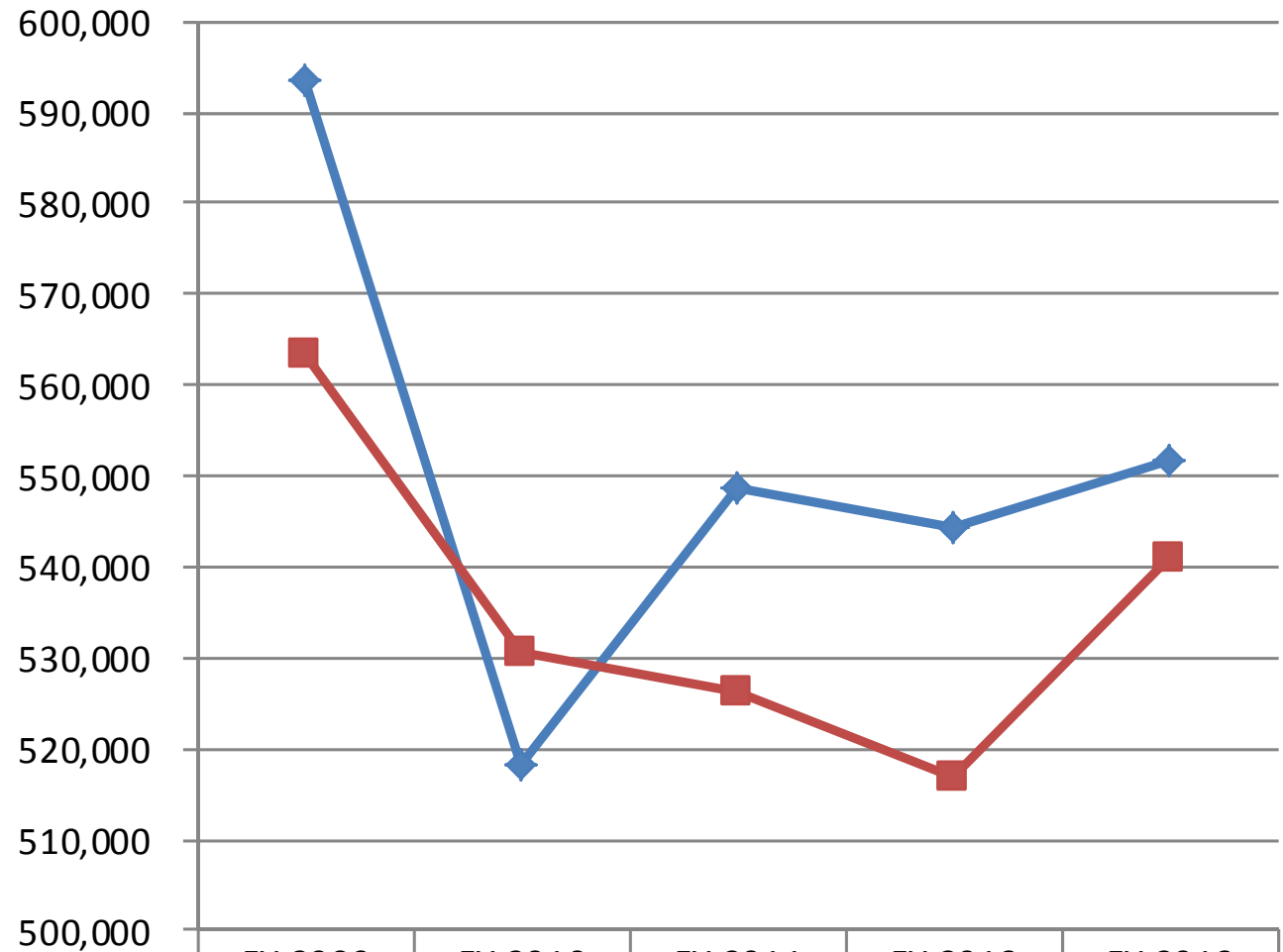
Revenues and Expenses



	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Food Service Revenues	584,098	558,209	605,294	655,007	674,653
Food Service Expenses	587,397	561,594	599,955	635,861	684,043



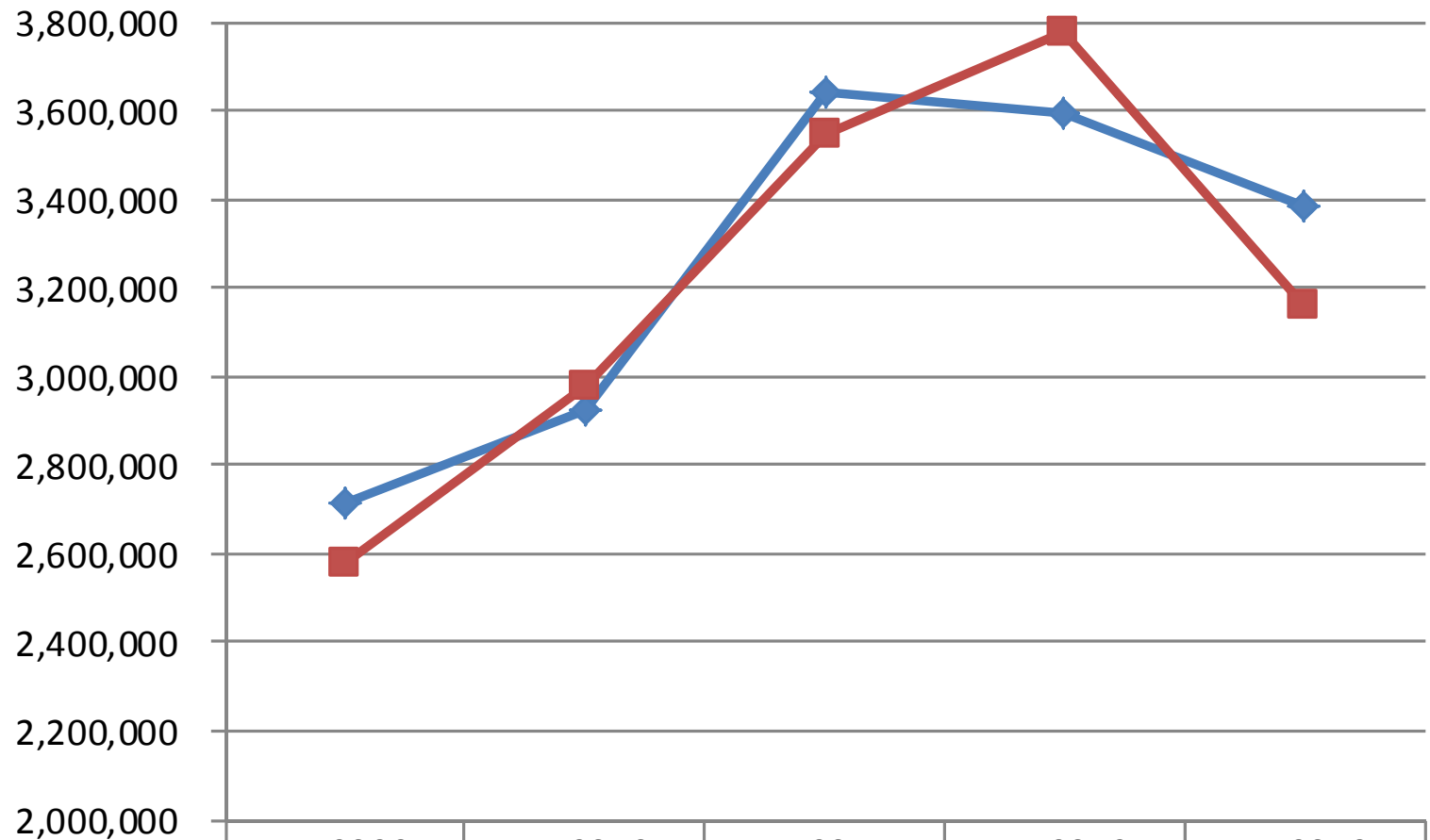
Revenues and Expenses



◆ Community Service Revenues
■ Community Service Expenses



Revenues and Expenses

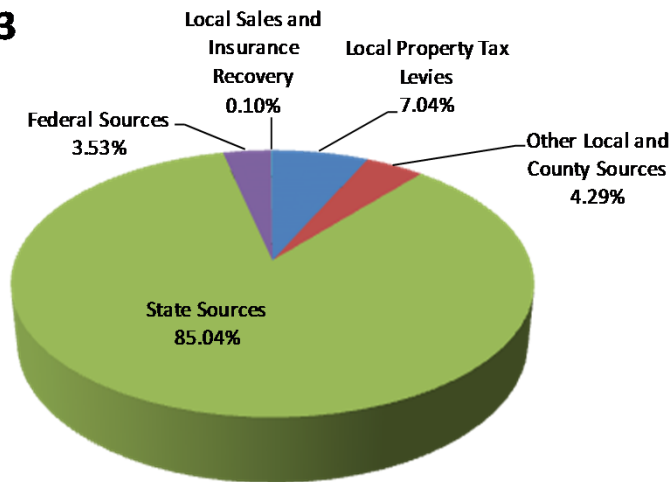


	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
—◆— Debt Service Revenues	2,712,888	2,926,035	3,638,582	3,594,696	3,382,512
—■— Debt Service Expenses	2,578,369	2,975,796	3,545,905	3,779,438	3,160,398

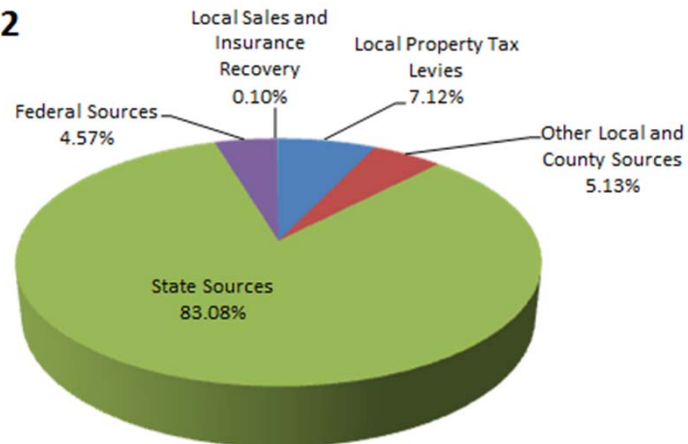


General Revenue by Source

FY 2013



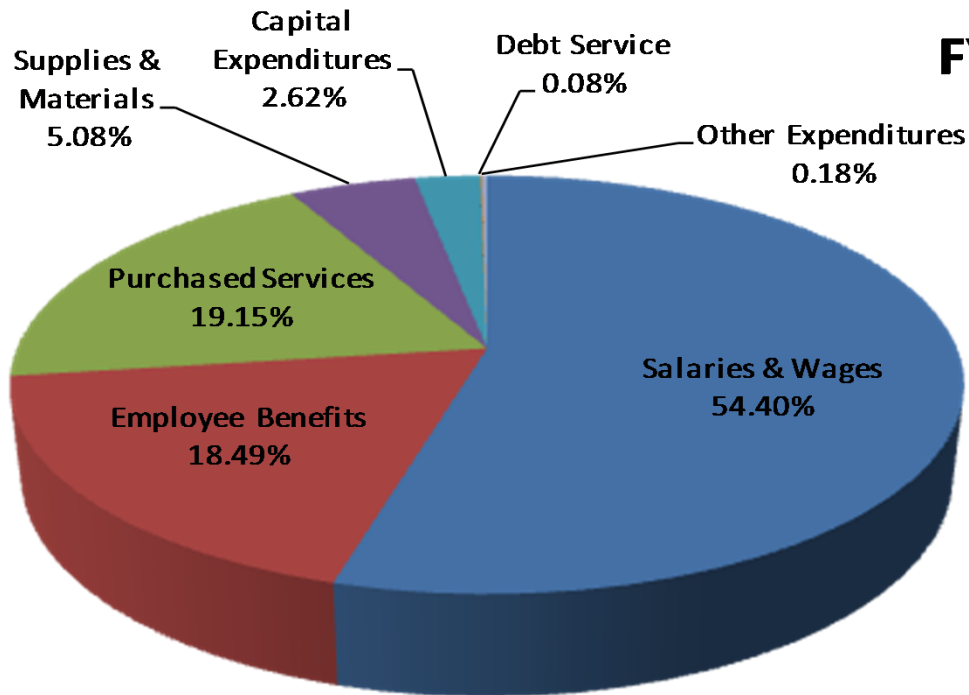
FY 2012



	FY 2012	FY 2013
Local Property Tax Levies	986,319	986,245
Other Local and County Sources	710,323	601,416
State Sources	11,513,168	11,920,077
Federal Sources	632,576	494,430
Local Sales and Insurance Recovery	13,468	13,875
TOTAL	13,855,854	14,016,043



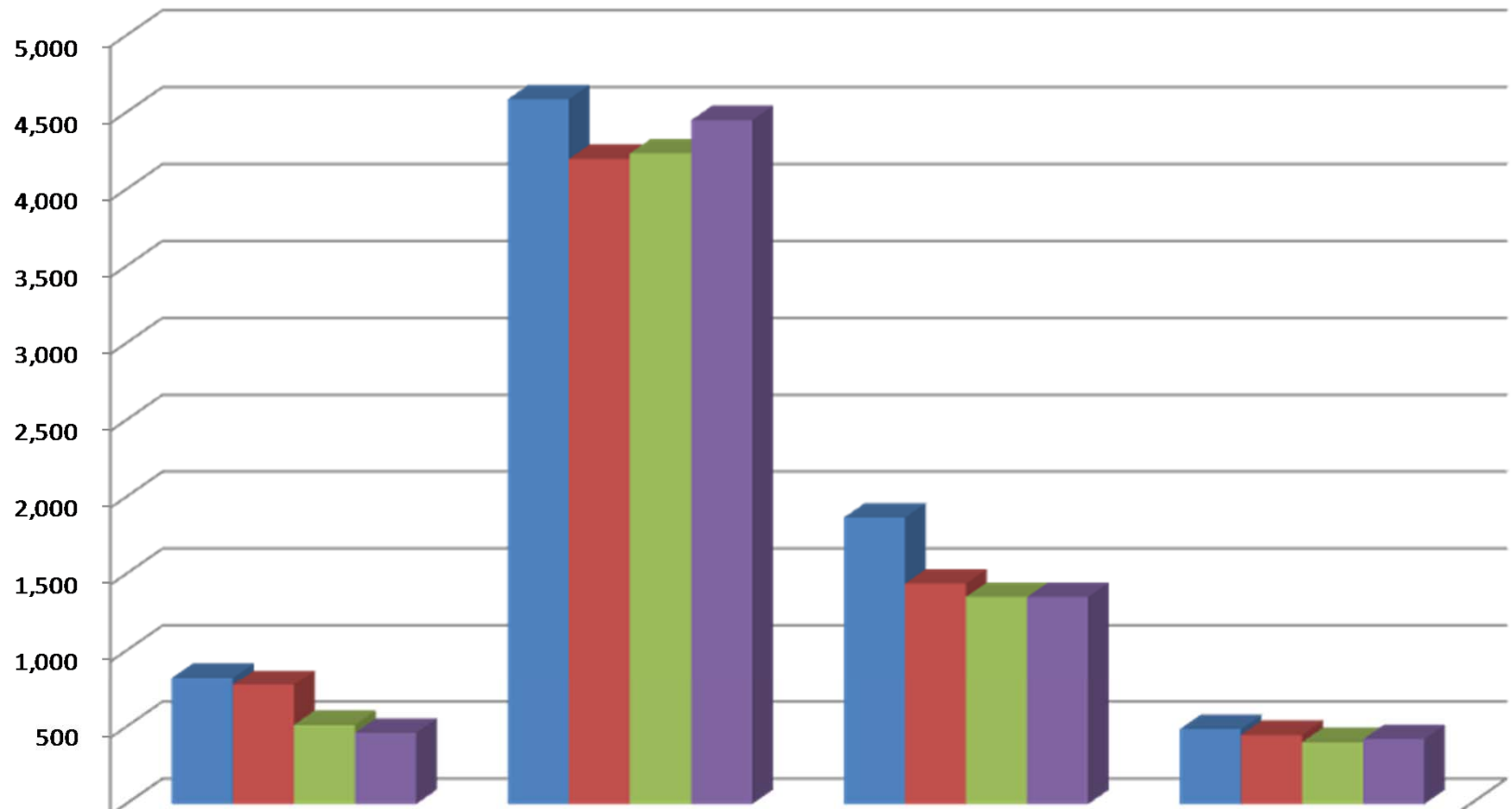
General Fund Expenditures by Object



	FY 2012	FY 2013
Salaries & Wages	7,344,620	7,678,195
Employee Benefits	2,529,835	2,610,718
Purchased Services	2,615,496	2,704,156
Supplies & Materials	632,444	716,812
Capital Expenditures	499,458	370,319
Debt Service	17,258	11,352
Other Expenditures	220,857	25,796
TOTAL	13,859,968	14,117,348



Pupil Units – Cost per ADM Served



	Administration	Regular Instruction	Special Education	Food Service
2012 State Avg	823	4,586	1,866	486
2012 Similar Size Ave	775	4,198	1,437	447
2012 Actual	513	4,234	1,351	400
2013 Actual	462	4,450	1,350	421



Internal Controls and MN Legal Compliance

Material Weaknesses in Internal Control

- Segregation of Duties
- Preparation of Financial Statements

Other Matters

- Student Activity Controls



Thanks for allowing Eide Bailly to serve Belle Plaine Schools

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