

# 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 6/30/2013 figures are the audited (KDV) fund balances for these categories:

	Actual June 30, 2014	14-15 Proj Net Change	Revised Proj. Ending Balance June 30, 2015	15-16 Budget Net Change	Revised Ending Balance June 30, 2016
Community Education Combined Reserved/Unreserved	431 \$ 103,280	\$ (41,216)	\$ 62,064	\$ (22,235)	\$ 39,829
Early Childhood Family Education Programs	432 \$ 34,442	\$ (2,126)	\$ 32,316	\$ (32,028)	\$ 288
School Readiness	444 \$ (8,186)	\$ (29,017)	\$ (37,203)	\$ (34,925)	\$ (72,128)
Adult Basic Education	447 \$ 12,505	\$ -	\$ 12,505	\$ -	\$ 12,505
Total	\$ 142,041	\$ (72,359)	\$ 69,682	\$ (89,188)	\$ (19,506)

**Community Education**  
**2014-2015 Proposed Budget Program Totals**

<b>Program</b>	<b>2014-15 Projected</b>			<b>2015-16 Budget</b>		
	<b>Revenue</b>	<b>Expenditures</b>	<b>Difference</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Difference</b>
Non Public School	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -
General Community Education	\$ 266,541	\$ 295,807	\$ (29,266.00)	\$ 268,354	\$ 281,300	\$ (12,946)
Aquatics	\$ 66,611	\$ 68,343	\$ (1,732.00)	\$ 31,900	\$ 50,104	\$ (18,204)
Drivers Education	\$ 131,231	\$ 135,716	\$ (4,485.00)	\$ 140,000	\$ 132,700	\$ 7,300
Opening Doors - Adults with Disabilities	\$ 79,112	\$ 79,298	\$ (186.00)	\$ 83,000	\$ 82,500	\$ 500
Adult Basic Education	\$ 80,500	\$ 80,500	\$ -	\$ 80,500	\$ 80,500	\$ -
KidKare	\$ 1,231,087	\$ 1,146,701	\$ 84,386.00	\$ 1,205,800	\$ 1,149,840	\$ 55,960
Little Kid Kare	\$ 286,000	\$ 405,842	\$ (119,842.00)	\$ 301,000	\$ 388,600	\$ (87,600)
ECFE	\$ 396,950	\$ 399,076	\$ (2,126.00)	\$ 371,834	\$ 403,862	\$ (32,028)
School Readiness	\$ 216,883	\$ 245,900	\$ (29,017.00)	\$ 212,875	\$ 247,800	\$ (34,925)
Early Childhood Screening	\$ 20,275	\$ 25,600	\$ (5,325.00)	\$ 20,275	\$ 24,400	\$ (4,125)
Youth	\$ 460,860	\$ 420,105	\$ 40,755.00	\$ 468,833	\$ 427,081	\$ 41,752
Facility Use	\$ 129,612	\$ 135,177	\$ (5,565.00)	\$ 128,000	\$ 132,552	\$ (4,552)
ADED K	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
United for Youth	\$ 25,000	\$ 23,820	\$ 44.00	\$ 31,000	\$ 31,320	\$ (320)
<b>TOTAL</b>	<b>3,415,662</b>	<b>3,486,885</b>	<b>\$ (72,359.00)</b>	<b>\$ 3,368,371</b>	<b>\$ 3,457,559</b>	<b>\$ (89,188)</b>

**EXPENDITURES  
DESCRIPTION**

**2014-2015 BUDGET      2014-2015 PROJECTED      2015-2016 BUDGET**

**Non Public School**

Medical Expenses	\$0	\$0	\$0	
Supplies				
Textbooks	\$25,000	\$25,000	\$25,000	
<b>Total Non Public Pupils Expenditures</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>

**Preschool Screening 04-005-583-354-**

Managerial Salary				
Certified Instruction Temp	\$11,000	\$11,500	\$11,000	
Non-Cert. Instruction Temp	\$4,500	\$4,000	\$3,500	
Clerical Salary Temp	\$4,000	\$4,000	\$4,000	
Postage	\$150	\$0	\$150	
Supplies	\$250	\$100	\$250	
Benefit Chargeback	\$6,000	\$6,000	\$5,500	
<b>Total Preschool Screening</b>	<b>\$25,900</b>	<b>\$25,600</b>	<b>\$24,400</b>	<b>\$0</b>

**General Community Education 04-005-501-321-**

Administration	\$52,000	\$52,000	\$52,000	
Secy/Clerical Salary	\$12,000	\$25,000	\$25,000	
Coordinators Salary	\$29,000	\$29,000	\$29,000	
Non-Certified Adult Ed Salary	\$2,000	\$1,752	\$2,000	
Workers Compensation	\$12,000	\$555	\$0	
Audit Expense	\$2,000	\$2,000	\$2,000	
Postage	\$1,000	\$1,000	\$1,000	
Telephone	\$1,000	\$1,600	\$1,000	
Travel	\$1,000	\$1,000	\$1,000	
Printing	\$8,000	\$7,641	\$8,000	
Repair and Maintenance	\$2,000	\$2,000	\$2,000	
Contracted Service	\$90,000	\$114,000	\$100,000	
Equipment	\$3,000	\$2,100	\$2,500	
Supplies	\$5,000	\$4,609	\$4,000	
Benefit Chargeback	\$50,000	\$50,000	\$50,000	
Dues and Fees	\$3,000	\$1,300	\$1,300	
Contingency	\$500	\$250	\$500	
Severance	\$0	\$0	\$0	
<b>Total General Com. Ed. Expenditures</b>	<b>\$273,500</b>	<b>\$295,807</b>	<b>\$281,300</b>	<b>\$0</b>

**Aquatics Program 04-005-505-321-**

Managerial Salary	\$26,900	\$28,254	\$28,254	
Non Certified Salary Pool/gaurds	\$8,000	\$9,000	\$4,300	
Non Certified Salary Beach	\$0	\$0	\$0	
Non Certified Salary WIS/inst	\$15,000	\$14,279	\$6,850	
Travel	\$300	\$500	\$300	
Advertising	\$900	\$900	\$900	
Supplies	\$1,000	\$1,131	\$500	
Benefit Chargeback	\$13,500	\$14,279	\$9,000	
Contingency	\$0	\$0	\$0	
<b>Total Aquatics Program</b>	<b>\$65,600</b>	<b>\$68,343</b>	<b>\$50,104</b>	

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

Administration	\$5,500	\$5,490	\$5,500
Certified Instruction	\$75,000	\$78,608	\$78,000
Printing	\$500	\$500	\$500
Repair and Maintenance	\$1,000	\$4,000	\$1,000
Car Purchase	\$8,000	\$8,000	\$8,000
Supplies	\$100	\$100	\$100
Benefit Chargeback	\$8,700	\$8,500	\$8,500
Misc. Expenses	\$1,000	\$0	\$500
Fuel	\$6,500	\$5,300	\$5,800

**Classroom 04-005-508-321-**

Certified Instruction	\$18,000	\$14,000	\$15,000
Non-Certified Instruction	\$300	\$0	\$300
Printing	\$500	\$500	\$500
Contracted Services	\$3,700	\$1,700	\$2,000
Supplies	\$3,000	\$6,478	\$3,000
Benefit Chargebacks	\$3,000	\$2,500	\$3,000
Misc. Expenses	\$1,000	\$40	\$1,000

<b>Total Driver's Training BTW/Classroom</b>	<b>\$135,800</b>	<b>\$135,716</b>	<b>\$132,700</b>
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**Adults with Disabilities 04-005-510-326-**

Certified Instruction	\$0	\$0	\$0
NonCertified Instruction	\$11,000	\$8,857	\$9,500
Secy/Clerical Salary	\$10,600	\$10,600	\$10,600
Coordinators Salary	\$29,000	\$28,500	\$29,000
Building Supervision	\$500	\$0	\$500
Workers Compensation	\$0	\$0	\$0
Postage	\$500	\$500	\$500
Telephone	\$0	\$0	\$0
Travel	\$500	\$130	\$500
Printing	\$4,500	\$4,532	\$4,500
Rentals	\$500	\$0	\$500
Contracted Services	\$5,200	\$8,000	\$7,700
Equipment	\$500	\$200	\$500
Supplies	\$6,000	\$4,839	\$4,500
Benefit Chargeback	\$14,000	\$13,000	\$14,000
Dues and Fees	\$200	\$140	\$200
Contingency	\$0	\$0	\$0
SHIP grant			

<b>Total Adults with Disabilities Expenditures</b>	<b>\$83,000</b>	<b>\$79,298</b>	<b>\$82,500</b>
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**Adult Basic Education 04-005-520-322**

Administration	\$1,750	\$1,750	\$1,750
Certified Instruction	\$35,000	\$35,000	\$35,000
Non Certified Instruction	\$12,000	\$12,000	\$12,000
Printing	\$1,050	\$1,050	\$1,050
Repair and Maintenance	\$2,700	\$2,700	\$2,700
Equipment	\$1,000	\$1,000	\$1,000
General Supplies	\$5,000	\$5,000	\$5,000

Benefit Chargeback	\$22,000	\$22,000	\$22,000
Contingency	\$0	\$0	\$0

<b>Total Adult Basic Education</b>	<b>\$80,500</b>	<b>\$80,500</b>	<b>\$80,500</b>
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***KidKare 04-005-570-321-***  
***Includes Special Needs KidKare 04-005-570-798-***

Administration	\$11,000	\$11,000	\$11,000
Coordinator	\$59,000	\$59,000	\$59,000
Non Certified Staff	\$650,000	\$773,000	\$775,000
Secretarial Salaries	\$14,140	\$14,140	\$14,140
Custodian OT	\$300	\$0	\$300
Workers Comp	\$5,000	\$0	\$5,000
Postage	\$1,750	\$1,750	\$1,750
Telephone	\$150	\$150	\$150
Travel	\$3,000	\$2,000	\$3,000
Printing	\$2,000	\$2,000	\$2,000
Repair and Maintenance	\$4,000	\$4,000	\$4,000
Contracted Service	\$10,000	\$10,142	\$10,000
Equipment	\$6,000	\$5,000	\$6,000
Supplies	\$26,000	\$27,869	\$28,000
Benefit Chargeback	\$168,000	\$182,000	\$182,000
Dues and Fees	\$1,000	\$1,500	\$1,500
Contingency	\$2,000	\$150	\$2,000
Purchase of Food	\$43,000	\$43,000	\$35,000
transportation	\$10,000	\$10,000	\$10,000

<b>Total KidKare</b>	<b>\$1,016,340</b>	<b>\$1,146,701</b>	<b>\$1,149,840</b>
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***Little KidKare 04-090-570-321-***

Administration	\$0	\$0	\$0
Coordinator	\$38,000	\$39,000	\$35,000
Non Certified Staff	\$181,000	\$209,000	\$200,000
Secretarial Salaries			
Custodian OT	\$10,000	\$10,000	\$8,000
Postage			
Travel	\$500	\$500	\$500
Printing	\$500	\$500	\$500
Repair and Maintenance		\$100	
Contracted Service	\$2,000	\$2,437	\$2,000
Equipment	\$2,000	\$0	\$0
Interdept. Sal. Chargeback			
Supplies	\$10,000	\$6,000	\$6,000
Benefit Chargeback	\$76,000	\$101,675	\$100,000
Dues and Fees	\$2,000	\$1,400	\$1,400
Misc. Expenses	\$200	\$200	\$200
Contingency		\$0	\$0
Telephone		\$0	\$0
Purchase of Food	\$0	\$35,030	\$35,000

<b>Total Little KidKare</b>	<b>\$322,200</b>	<b>\$405,842</b>	<b>\$388,600</b>
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***Early Childhood Family Education 04-005-580-325-***  
***ECFE LCTS Grant 04-005-580-799-***

Administration	\$11,500	\$11,500	\$11,500
Certified Instruction	\$109,000	\$110,839	\$110,000
NonCertified Instruction	\$30,000	\$35,310	\$35,000
Secy/Clerical Salary	\$33,912	\$33,912	\$33,912
Custodial Salary	\$500	\$0	\$500
Home Visiting	\$22,000	\$21,631	\$22,000
Workers Compensation	\$2,500	\$0	\$2,500
Postage	\$1,000	\$1,000	\$1,000
Telephone	\$300	\$300	\$300
Travel	\$3,000	\$2,535	\$2,500
Printing	\$7,000	\$6,693	\$7,000
Coordinators Salary	\$59,000	\$59,000	\$62,000
Repair and Maintenance	\$10,000	\$10,000	\$10,000
Rentals	\$500	\$0	\$0
Contracted Services	\$5,000	\$4,800	\$5,000
Equipment	\$4,000	\$4,000	\$4,000
Supplies	\$15,000	\$12,000	\$12,000
Benefit Chargeback	\$85,000	\$82,000	\$82,000
Dues/Fees	\$650	\$650	\$650
Purchase of Food	\$2,000	\$2,906	\$2,000
<b>Total Early Childhood Family Education</b>	<b>\$401,862</b>	<b>\$399,076</b>	<b>\$403,862</b>

**School Readiness 04-005-582-344-**

Administration	\$6,800	\$6,700	\$6,800
Certified Instruction	\$133,000	\$141,100	\$142,000
Non-Certified Instruction	\$39,000	\$41,000	\$41,000
Secretary/Clerical Salary	\$0	\$0	\$0
Coordinator Salary	\$0	\$0	\$0
Supplies	\$2,000	\$100	\$1,000
Benefit Chargeback	\$45,000	\$57,000	\$57,000
<b>Total School Readiness</b>	<b>\$225,800</b>	<b>\$245,900</b>	<b>\$247,800</b>

**Youth Development - Enrichment/Service**

**Youth Enrichment 04-700-585-332-**

Administration	\$10,000	\$0	\$0
Managerial Salaries	\$53,400	\$52,400	\$53,400
Certified Instruction	\$28,000	\$46,638	\$46,000
NonCertified Instruction	\$62,000	\$84,842	\$84,000
Clerical	\$28,281	\$28,000	\$28,281
Work Comp	\$2,000	\$0	\$2,000
Postage	\$1,300	\$1,300	\$1,300
Telephone	\$500	\$500	\$500
Travel	\$500	\$308	\$500
Printing	\$5,000	\$7,000	\$7,000
Repair and Maintenance	\$800	\$0	\$800
Contracted Services	\$115,000	\$43,825	\$44,000
Supplies	\$60,000	\$76,852	\$76,000
Benefit Chargeback	\$52,000	\$60,000	\$52,000
Dues and Fees	\$400	\$400	\$400
Contingency	\$500	\$699	\$500
Food Purchased	\$1,000	\$142	\$1,000

**Youth Service 04-700-585-362-**

Managerial Salaries	\$11,000	\$11,999	\$12,000
Certified Instruction	\$2,000	\$0	\$2,000
NonCertified Instruction	\$4,000	\$0	\$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	\$0	\$500
Repair and Maintenance	\$200	\$0	\$200
Contracted Services	\$2,500	\$0	\$2,500
Supplies	\$500	\$0	\$500
Benefit Chargeback	\$5,500	\$5,000	\$5,500
Dues and Fees	\$500	\$0	\$500
Contingency	\$500	\$0	\$500
Food Purchased	\$500	\$0	\$500
<b>Total Youth Development - Enrichment/Service</b>	<b>\$449,081</b>	<b>\$420,105</b>	<b>\$427,081</b>

**Facility Use 04-005-590-181-**

Administration	\$5,000	\$11,000	\$11,000
Managerial Salary	\$27,700	\$27,700	\$28,252
Building Supervision	\$34,000	\$33,391	\$34,000
Custodial OT	\$35,000	\$37,986	\$35,000
Printing	\$300	\$0	\$300
Repair and Maintenance	\$500	\$100	\$500
Benefit Chargeback	\$23,500	\$25,000	\$23,500
Contingency	\$0	\$0	\$0
<b>Total Facility Use</b>	<b>\$126,000</b>	<b>\$135,177</b>	<b>\$132,552</b>

**ADED K**

	\$0	\$0	\$0
	\$0	\$0	\$0
	\$0	\$0	0
	\$0	\$0	0
	\$0	\$0	0
<b>Total ADED K</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**United for Youth**

Certified Instruction	\$13,000	\$13,000	\$13,000
Travel	\$120	\$120	\$120
Printing	\$550	\$550	\$550
Contracted Services	\$15,000	\$7,500	\$15,000
Supplies	\$450	\$450	\$450
Benefit Chargeback	\$1,800	\$1,800	\$1,800
Contingency	\$400	\$400	\$400
<b>United for Youth</b>	<b>\$31,320</b>	<b>\$23,820</b>	<b>\$31,320</b>

	\$3,261,903	\$3,486,885	\$3,457,559	\$0
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<b>REVENUES DESCRIPTION</b>	<b>2014-2015 BUDGET</b>	<b>2014-2015 PROJECTED</b>	<b>2015-2016 BUDGET</b>
<b>Non Public School 04-000-000-350-340-000</b>			
Non Public Aid	\$25,000	\$25,000	\$25,000
<b>Total Non Public School</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>General Community Education 04-005-501-321-</b>			
Fiscal Disparities			
CE Levy	\$172,664	\$172,117	\$174,854
Property Tax Shift			
Tuition/Fees	\$65,000	\$71,702	\$75,000
Interest Income	\$1,500	\$1,500	\$1,500
Transfer Other Funds			
Disparity Reduct			
CE State Aid	\$0	\$0	\$0
Misc. Local Revenue/Wellness	\$3,000	\$7,222	\$7,000
Grants and Donations	\$5,000	\$14,000	\$10,000
<b>Total General Community Ed Revenue</b>	<b>\$247,164</b>	<b>\$266,541</b>	<b>\$268,354</b>
<b>Adults with Disabilities 04-005-000-326-</b>			
Levy-Buffalo	\$10,890	\$10,890	\$10,890
Levy from Other Districts	\$19,110	\$19,110	\$19,110
Tuition and Fees	\$23,000	\$19,112	\$23,000
State Aid	\$30,000	\$30,000	\$30,000
Grants and Donations	\$0	\$0	\$0
<b>Total Adults with Disabilities Revenue</b>	<b>\$83,000</b>	<b>\$79,112</b>	<b>\$83,000</b>
<b>Preschool Screening 04-005-583-354-</b>			
Preschool Screening Transfer	\$0	\$0	\$0
Preschool Screening Aid	\$20,275	\$20,275	\$20,275
<b>Total Preschool Screening</b>	<b>\$20,275</b>	<b>\$20,275</b>	<b>\$20,275</b>
<b>Aquatics 04-005-505-321-</b>			
Tuition/Fees	\$55,000	\$61,211	\$30,000
Rentals	\$2,000	\$2,800	\$700
Other Revenues-City	\$0	\$0	\$0
Mis. Local Rev - Open Swim	\$3,000	\$2,600	\$1,200
<b>Total Aquatics</b>	<b>\$60,000</b>	<b>\$66,611</b>	<b>\$31,900</b>
<b>Drivers Training 04-005-507/508-321-187-000</b>			
BTW Tuition/Fees	\$110,000	\$105,575	\$110,000
Classroom Tuition/Fees	\$35,000	\$25,656	\$30,000
<b>Total Drivers Training</b>	<b>\$145,000</b>	<b>\$131,231</b>	<b>\$140,000</b>



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**Adult Basic Education 04-005-520-322-**

Levy			
Misc. Local Revenue			
ABE Aid			
Revenue from Other Districts	\$80,500	\$80,500	\$80,500
<b>Total Adult Basic Education</b>	<b>\$80,500</b>	<b>\$80,500</b>	<b>\$80,500</b>

**KidKare 04-005-570-321-**

Extended Day Levy-Disabled	\$170,000	\$170,000	\$140,000
Tuition/Fees	\$900,000	\$1,060,287	\$1,065,000
Misc. Local Revenue	\$300	\$300	\$300
Grants and Donations	\$500	\$500	\$500
<b>Total KidKare</b>	<b>\$1,070,800</b>	<b>\$1,231,087</b>	<b>\$1,205,800</b>

**Little KidKare 04-090-570-321-**

Tuition/Fees	\$250,000	\$286,000	\$301,000
Misc. Local Revenue			
Grants and Donations	\$0	\$0	\$0
<b>Total KidKare</b>	<b>\$250,000</b>	<b>\$286,000</b>	<b>\$301,000</b>

**ECFE 04-005-580-325-**

ECFE Levy	\$105,958	\$105,958	\$103,635
Tuition/Fees	\$20,000	\$18,113	\$20,000
Misc. Local Revenue	\$0	\$0	\$0
ECFE State Aid	\$265,921	\$265,921	\$231,907
Grants and Donations	\$3,000	\$2,000	\$12,000
LCTS Revenue for ECFE	\$0	\$0	\$0
Home Visiting	\$4,958	\$4,958	\$4,292
<b>Total ECFE</b>	<b>\$399,837</b>	<b>\$396,950</b>	<b>\$371,834</b>

**School Readiness 04-005-582-344-**

Tuition/Fees	\$150,000	\$138,000	\$140,000
Misc. Local Revenue			
Learning Readiness State Aid	\$78,883	\$78,883	\$72,875
<b>Total School Readiness</b>	<b>\$228,883</b>	<b>\$216,883</b>	<b>\$212,875</b>

**Youth Development - Enrichment/Service****Youth Enrichment 04-700-585-332-**

Youth After School Enrichment Levy	\$27,898	\$28,003	\$28,072
Tuition and Fees	\$350,000	\$355,000	\$350,000
Misc. Local Revenue/BAC	\$47,000	\$46,000	\$46,500
Grants and Donations	\$0	\$0	

**Youth Service 04-700-585-362-**

Youth Development/Service Levy	\$31,857	\$31,857	\$32,261
Tuition and Fees	\$10,000	\$0	\$10,000
Grants and Donations	\$2,000	\$0	\$2,000
<b>Total Youth Development/Service</b>	<b>\$468,755</b>	<b>\$460,860</b>	<b>\$468,833</b>

**Facility Use 04-005-590-321-**

Rental Fees	\$69,000	\$71,038	\$70,000
Personnel Services	\$54,000	\$58,574	\$58,000
<b>Total Facility Use</b>	<b>\$123,000</b>	<b>\$129,612</b>	<b>\$128,000</b>

**ADED K**

<b>Total ADED K</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	
<b>United for Youth</b>	<b>\$31,000</b>	<b>\$25,000</b>	<b>\$31,000</b>	
<b>Total Community Education Revenue</b>	<b>\$3,233,214</b>	<b>\$3,415,662</b>	<b>\$3,368,371</b>	<b>\$0</b>

## Sources of Revenue

	<b>Projected 2014-15</b>		<b>Budget 2015-16</b>	
Fees and Tuition	\$ 2,273,068	66.5%	\$ 2,282,700	67.8%
State Aid	\$ 500,579	14.7%	\$ 460,557	13.7%
Local Levy	\$ 542,893	15.9%	\$ 513,114	15.2%
City	\$ 46,000	1.3%	\$ 46,500	1.4%
Grants	\$ 41,500	1.2%	\$ 55,500	1.6%
Other Misc. Sources	\$ 11,622	0.3%	\$ 10,000	0.3%
<b>TOTAL</b>	<b>\$ 3,415,662</b>	<b>100.0%</b>	<b>\$ 3,368,371</b>	<b>100.0%</b>