

GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. It contains the following budget components:

Operating - includes expenditures for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, and other district expenditures not specifically designated to be accounted for in any other area.

Transportation - includes expenditures to provide students (public and nonpublic) with round trip transportation to and from school.

Operating Capital - includes expenditures for acquisition, additions or improvement of sites, building, and equipment.

ST. CLOUD AREA SCHOOL DISTRICT 742
Summary of Budgets-General Fund
Fiscal Year 2011-12 Budget

			Operating	Total
	Operating	Transportation	Capital	General
REVENUES				Fund
Local Property Taxes	\$9,891,027	\$311,609	\$3,138,602	\$13,341,238
Other Local and County Revenues	3,276,365	120,000	135,000	3,531,365
Revenues from State Sources	71,172,814	5,773,248	551,625	77,497,687
Revenues from Federal Sources	7,064,885	0	0	7,064,885
Sales and Other Conversion of Assets	0	0	0	0
Total Revenues	91,405,091	6,204,857	3,825,227	101,435,175
EXPENDITURES				
District and School Administration	3,870,896	0	0	3,870,896
District Support Services	2,038,446	0	0	2,038,446
Regular Instruction	41,943,520	0	0	41,943,520
Vocational Instruction	594,984	0	0	594,984
Special Education Instruction	24,642,695	0	0	24,642,695
Instructional Support Services	6,912,423	0	0	6,912,423
Pupil Support Services	2,612,716	0	0	2,612,716
Site, Buildings and Equipment	5,981,549	0	0	5,981,549
Fiscal and Other Fixed Cost Programs	510,000	0	0	510,000
Transportation	0	6,204,113	0	6,204,113
Operating Capital	0	0	3,211,577	3,211,577
Total Expenditures	89,107,229	6,204,113	3,211,577	98,522,919
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,297,862	744	613,650	2,912,256
FUND BALANCE-BEGINNING OF YEAR	2,434,257	184,700	(1,194,837)	1,424,120
FUND BALANCE-END OF YEAR	\$4,732,119	\$185,444	(\$581,187)	\$4,336,376

ST. CLOUD AREA SCHOOL DISTRICT 742

Operating Fund Budget

For Fiscal Year 2011-12, with comparative information for Years 2005-06 Through 2010-11

Fund Expenditures by Program Total

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
REVENUES							
Local Property Taxes	\$2,549,100	\$7,335,622	\$7,541,216	\$3,297,499	\$7,686,971	\$8,973,663	\$9,891,027
Other Local and County Revenues	2,649,422	2,596,249	2,349,896	2,068,054	2,353,523	2,782,864	3,276,365
Revenues from State Sources	72,269,001	69,855,723	72,120,975	72,781,871	66,870,759	73,491,428	71,172,814
Revenues from Federal Sources	7,705,029	5,432,369	5,484,853	5,821,064	15,768,579	5,989,279	7,064,885
Sales and Other Conversion of Assets	137	11,476	358	361	0	0	0
Total Revenues	85,172,689	85,231,439	87,497,298	83,968,849	92,679,832	91,237,234	91,405,091
EXPENDITURES							
District and School Administration	3,394,068	3,557,277	3,889,175	3,787,737	4,192,985	4,097,405	3,870,896
District Support Services	1,478,101	1,782,857	1,818,894	1,727,286	2,066,381	1,995,055	2,038,446
Regular Instruction	37,590,769	39,301,011	40,818,914	41,963,196	50,557,824	44,912,622	41,943,520
Vocational Instruction	716,155	667,695	1,127,785	1,148,993	1,102,559	829,290	594,984
Special Education Instruction	24,577,110	23,569,433	23,571,174	23,101,286	25,962,819	24,374,222	24,642,695
Instructional Support Services	7,446,002	6,575,930	6,180,127	5,769,645	7,071,221	6,965,385	6,912,423
Pupil Support Services	1,913,051	2,016,866	2,358,222	2,528,013	2,528,097	2,488,005	2,612,716
Site, Buildings and Equipment	5,816,865	5,740,048	5,983,821	6,476,540	6,343,292	5,961,469	5,981,549
Fiscal and Other Fixed Cost Programs	520,284	524,447	412,516	228,359	248,530	490,000	510,000
Total Expenditures	83,452,405	83,735,564	86,160,628	86,731,055	100,073,708	92,113,453	89,107,229
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,720,284	1,495,875	1,336,670	(2,762,206)	(7,393,876)	(876,219)	2,297,862
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	0	0	0	0	7,932,000	0	0
Sale of Property and Equipment	0	0	0	87,036	0	0	0
Permanent Fund Transfer	0	0	553,973	0	(1,634,697)	0	0
Total Other Financing Sources (Uses)	0	0	553,973	87,036	6,297,303	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	1,720,284	1,495,875	1,890,643	(2,675,170)	(1,096,573)	(876,219)	2,297,862
FUND BALANCE-BEGINNING OF YEAR	1,975,417	3,695,701	5,191,576	7,082,219	4,407,049	3,310,476	2,434,257
FUND BALANCE-END OF YEAR	\$3,695,701	\$5,191,576	\$7,082,219	\$4,407,049	\$3,310,476	\$2,434,257	\$4,732,119

ST. CLOUD AREA SCHOOL DISTRICT 742
Operating Fund Expenditure Budget by Program Detail
For Fiscal Year 2011-12, with comparative information for Years 2005-06 Through 2010-11

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
District and School Administration							
Board of Education	\$87,098	\$110,453	\$121,663	\$140,266	\$134,598	\$149,390	\$166,017 *
Office of Superintendent	253,605	230,831	343,561	255,510	301,275	286,559	288,085
Instructional Administration	0	0	0	61,290	68,562	66,174	90,122
School Administration	3,053,365	3,215,993	3,423,951	3,330,671	3,688,550	3,595,282	3,326,672
Total District and School Administration	3,394,068	3,557,277	3,889,175	3,787,737	4,192,985	4,097,405	3,870,896
District Support Services							
General Administrative Support	296,699	420,747	500,542	393,910	386,443	421,823	414,133
Business Services	460,858	463,489	478,989	495,295	652,039	609,414	736,441
Community Relations	32,388	144,646	190,588	161,008	261,570	194,015	131,531
Data Processing	3,497	4,128	0	0	0	0	0
Legal Services	49,883	72,469	36,441	60,469	138,280	72,500	72,500
Human Resources	610,834	670,811	578,389	594,246	627,963	673,673	682,841
Census	600	600	600	600	0	1,000	1,000
School Elections	23,342	5,967	33,345	21,758	86	22,630	0
Total District Support Services	1,478,101	1,782,857	1,818,894	1,727,286	2,066,381	1,995,055	2,038,446
Regular Instruction							
Kindergarten	1,215,723	1,256,017	1,248,244	1,186,779	2,021,122	2,287,005	2,104,377
Elementary Education	14,099,532	14,283,203	15,120,752	14,724,974	17,944,984	15,933,317	14,229,731 **
Title II	404,584	420,355	472,681	554,078	470,780	484,310	403,769
Title III	47,556	57,209	155,986	172,199	209,666	237,891	222,605
Safe and Drug Free	53,316	40,714	41,665	42,557	38,563	9,462	0
Title V	30,623	22,880	29,796	0	47,600	0	0
21st Century Community Learning	147,913	179,197	48,147	1,476	0	0	0
Title II, Education Technology	162,953	100,908	29,035	7,810	163,224	225,475	0
Secondary Education	3,397,255	4,216,549	4,478,070	5,326,530	8,071,892	5,211,580	4,918,999 **
Art	839,741	909,190	955,557	949,308	1,011,120	1,032,927	918,075
Business	156,409	157,026	63,688	36,822	63,091	94,931	450
Title I	1,217,406	1,167,634	1,040,028	1,453,232	2,550,425	1,769,007	1,883,709
Assurance Of Mastery	1,774	0	0	0	0	0	0
Gifted & Talented	240,209	201,903	323,144	392,640	629,982	629,819	412,161
English Language Learners	988,578	1,125,064	1,241,353	1,640,499	1,716,024	1,700,586	1,779,562
English/Language Arts	2,124,914	2,260,331	2,320,578	2,172,070	2,196,336	2,204,946	2,093,120
Foreign Language	817,689	794,758	796,336	795,711	796,580	784,553	794,480
Physical Education	1,765,730	1,876,868	1,871,600	2,246,600	2,090,306	2,008,120	2,122,188
FACS	162,526	162,525	99,167	67,264	100,741	105,787	109,028
Industrial Technology	402,290	313,253	202,021	200,174	172,105	259,677	341,592
Mathematics	1,971,205	2,211,067	2,598,863	2,358,992	2,449,529	2,179,463	2,131,800
Music	1,699,209	1,710,522	1,825,520	1,823,808	1,903,785	1,805,520	1,806,094

ST. CLOUD AREA SCHOOL DISTRICT 742
Operating Fund Expenditure Budget by Program Detail
For Fiscal Year 2011-12, with comparative information for Years 2005-06 Through 2010-11

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
Natural Science	2,043,565	2,070,101	1,992,525	2,032,860	2,059,425	2,075,938	2,041,510
Social Studies	2,127,409	2,210,705	2,262,969	2,181,360	2,175,798	2,195,782	2,047,206
Other Regular Education	29,115	14,289	3,966	4,327	5,717	5,600	4,100
Extra-Curricular Activities	1,443,545	1,538,743	1,597,223	1,591,126	1,669,029	1,670,926	1,578,964
Total Regular Instruction	37,590,769	39,301,011	40,818,914	41,963,196	50,557,824	44,912,622	41,943,520
Vocational Instruction							
Distributive Education	220,562	215,515	155,268	46,338	4,253	1,300	900
Home Economics/Consumer Education	7,685	6,168	90,007	8,048	4,286	9,022	7,798
Business and Office	69,990	75,221	121,118	252,247	253,649	163,827	236,495
Trade & Industry	25,808	26,533	231,760	145,039	232,167	148,888	54,136
Services Occupations	0	0	0	122,794	50,493	37,841	52,125
Diversified and Interrelated Occupations	0	0	336,707	406,564	338,969	280,069	161,045
Special Needs	392,110	344,258	192,925	167,963	196,074	127,298	82,485
General Career & Technical	0	0	0	0	22,668	61,045	0
Total Vocational Instruction	716,155	667,695	1,127,785	1,148,993	1,102,559	829,290	594,984
Special Education							
Non Reimbursed Special Education	0	0	0	0	235,935	217,851	428,167
Speech Impaired	1,912,539	816,258	904,582	857,562	749,912	697,304	762,440
Mild-Moderate Mentally Impaired	423,982	1,568,613	1,537,726	1,854,492	2,036,658	1,834,906	1,992,360
Moderate-Severe Mentally Impaired	4,099,661	2,819,165	2,870,728	1,447,908	1,012,388	839,202	674,146
Physically Impaired	1,157,290	275,866	341,507	315,472	321,776	354,353	455,417
Hearing Impaired	746,728	745,364	553,109	571,966	605,735	623,133	628,390
Visually Impaired	128,985	135,680	148,471	172,520	186,773	174,670	196,473
Specific Learning Disabled	4,229,348	2,956,163	2,745,721	2,673,467	3,325,098	2,969,284	2,652,709
Emotional Behavioral Disorder	5,000,357	4,492,290	4,087,733	3,819,079	4,326,754	4,283,637	4,283,025
Deaf-Blind	0	7,111	14,667	10,921	25,329	41,409	55,831
Other Health Disabilities	167,398	1,195,977	1,137,251	1,169,451	1,358,994	1,260,824	1,369,180
Autistic Spectrum Disorders	447,902	1,898,307	1,738,840	2,471,178	2,752,343	2,942,231	3,088,184
Early Childhood Special Education	1,754,185	2,668,013	2,534,658	2,802,457	2,984,215	2,944,297	2,829,098
Traumatic Brain Injury	7,603	32,058	24,272	30,542	34,336	41,622	74,993
Severely Multiple Impaired	43,502	306,297	341,064	454,521	532,699	696,003	767,593
Special Education General	4,112,667	3,309,045	4,170,513	4,091,560	5,011,455	4,090,879	4,034,689
Early Intervening Services	344,963	343,226	420,332	358,190	462,419	362,617	350,000
Total Special Education Instruction	24,577,110	23,569,433	23,571,174	23,101,286	25,962,819	24,374,222	24,642,695
Instructional Support Services							
General Instruction Support	3,606,655	2,254,251	1,637,482	2,464,875	2,485,332	2,358,687	2,129,742
Non Instructional Para Support	776,360	919,512	1,011,750	756,896	824,294	1,053,328	1,129,351
Curriculum Development	603,492	385,208	621,966	567,032	581,676	623,779	671,921
Educational Media	2,015,685	2,559,486	2,739,599	1,781,716	2,921,781	2,751,030	2,842,874

ST. CLOUD AREA SCHOOL DISTRICT 742
Operating Fund Expenditure Budget by Program Detail
For Fiscal Year 2011-12, with comparative information for Years 2005-06 Through 2010-11

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
Staff Development	314,793	333,736	38,549	66,911	125,527	49,594	0
Other Instructional Support	129,017	123,737	130,781	132,215	132,611	128,967	138,535
Total Instructional Support Services	7,446,002	6,575,930	6,180,127	5,769,645	7,071,221	6,965,385	6,912,423
Pupil Support Services							
Secondary Counseling & Guidance	867,403	950,144	979,068	1,053,431	960,260	1,125,749	1,096,496
Elementary Counseling	0	0	368,732	401,436	385,160	312,746	350,118
Health Services	545,286	589,554	546,671	536,960	638,424	634,230	659,740
Social Work Services	94,235	88,817	69,870	91,178	94,671	113,541	198,626
Other Pupil Support Services	406,127	388,351	393,881	445,008	449,582	301,739	307,736
Total Pupil Support Services	1,913,051	2,016,866	2,358,222	2,528,013	2,528,097	2,488,005	2,612,716
Site, Buildings and Equipment	5,816,865	5,740,048	5,983,821	6,476,540	6,343,292	5,961,469	5,981,549
Fiscal and Other Fixed Cost Programs							
Bond Issuance Costs	0	0	0	0	19,545	0	0
Short Term Interest	188,554	200,652	139,659	98,924	87,586	245,000	315,000
Property and Other Insurance	331,730	323,795	272,857	129,435	141,399	245,000	195,000
Total Fiscal and Other Fixed Cost Programs	520,284	524,447	412,516	228,359	248,530	490,000	510,000
Total Expenditures	\$83,452,405	\$83,735,564	\$86,160,628	\$86,731,055	\$100,073,708	\$92,113,453	\$89,107,229

* Increase is due to outside studies and superintendent search

ST. CLOUD AREA SCHOOL DISTRICT 742

Transportation Budget

For Fiscal Year 2011-12, with comparative information for Years 2005-06 Through 2010-11

Fund Expenditures by Function

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
REVENUES							
Local Property Taxes	\$443,483	\$439,584	\$428,444	\$0	\$317,389	\$311,598	\$311,609
Other Local and County Revenues	106,493	100,771	120,093	113,179	123,806	120,000	120,000
Revenues from State Sources	4,946,621	5,236,777	5,486,981	5,138,880	5,511,274	5,750,509	5,773,248
Sales and Other Conversion of Assets	4,196	7,520	4,848	9,074	13,380	0	0
Total Revenues	5,500,793	5,784,652	6,040,366	5,261,133	5,965,849	6,182,107	6,204,857
EXPENDITURES							
Transportation Safety	23,715	25,441	0	0	0	0	0
Multidistrict Integratation	0	0	0	0	1,140	0	0
Noon Kindergarten	105,490	99,210	94,923	87,138	0	0	0
Traffic Hazards-Walkers	28,233	31,886	30,315	31,158	30,130	32,176	31,066
Regular To and From School Transportation	3,489,322	3,828,976	4,168,538	3,283,211	3,606,806	3,496,464	3,607,076
Special Education Transportation	1,624,692	1,701,874	1,716,851	1,810,152	1,927,174	2,337,298	2,325,971
Special Transportation	0	0	0	11,286	15,243	0	0
Equipment & Bus Purchases	199,283	264,756	0	0	336,204	340,000	240,000
Total Expenditures	5,470,735	5,952,143	6,010,627	5,222,945	5,916,697	6,205,938	6,204,113
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	30,058	(167,491)	29,739	38,188	49,152	(23,831)	744
FUND BALANCE-BEGINNING OF YEAR	228,885	258,943	91,452	121,191	159,379	208,531	184,700
FUND BALANCE-END OF YEAR	\$258,943	\$91,452	\$121,191	\$159,379	\$208,531	\$184,700	\$185,444

ST. CLOUD AREA SCHOOL DISTRICT 742

Operating Capital Budget

For Fiscal Year 2011-12, with comparative information for Years 2005-06 Through 2010-11

Fund Expenditures by Category

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
	Actual	Actual	Actual	Actual	Actual	Readopted	2011-12
						Budget	Budget
REVENUES							
Local Property Taxes	\$872,817	\$1,981,057	\$3,169,581	\$1,892,130	\$3,430,332	\$2,485,980	\$3,138,602
Other Local and County Revenues	36,453	466,106	760,157	362,708	286,966	95,000	135,000
Revenues from State Sources	1,722,813	950,179	1,237,095	1,242,771	555,326	455,802	551,625
Total Revenues	2,632,083	3,397,342	5,166,833	3,497,609	4,272,624	3,036,782	3,825,227
EXPENDITURES							
Operating Capital Costs	2,371,941	1,055,538	1,242,070	2,002,568	2,086,355	2,806,709	1,458,523
Instruction Technology	905,641	790,503	1,665,730	2,001,112	759,825	1,044,873	867,957
Instructional Lease Levy	307,475	302,257	310,933	288,879	301,657	355,198	539,797
Purchase of Real Property	1,434,392	0	0	0	409,213	13,870	0
Health and Safety	921,095	666,025	713,833	1,137,212	1,109,109	1,548,040	345,300
Total Expenditures	5,940,544	2,814,323	3,932,566	5,429,771	4,666,159	5,768,690	3,211,577
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,308,461)	583,019	1,234,267	(1,932,162)	(393,535)	(2,731,908)	613,650
OTHER FINANCING SOURCES (USES)							
Permanent Fund Transfer	0	1,465,342	(553,973)	0	(500,000)	0	0
Sale of Property and Equipment	1,021,187	2,237,905	269,365	0	0	266,750	0
Total Other Financing Sources (Uses)	1,021,187	3,703,247	(284,608)	0	(500,000)	266,750	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(2,287,274)	4,286,266	949,659	(1,932,162)	(893,535)	(2,465,158)	613,650
FUND BALANCE-BEGINNING OF YEAR	1,147,367	(1,139,907)	3,146,359	4,096,018	2,163,856	1,270,321	(1,194,837)
FUND BALANCE-END OF YEAR	(\$1,139,907)	\$3,146,359	\$4,096,018	\$2,163,856	\$1,270,321	(\$1,194,837)	(\$581,187)