

SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for the revenues and expenditures of the school district that are generated by the following budget components:

Food Service - includes the financial activities of the district's food service program, which consists of the preparation and service of meals, snacks, and milk in connection with school and community service activities.

Community Education - includes the financial activities of the district's community education program, which consists of enrichment programs for any age level that are not part of the K-12 education program. The major budget areas are community involvement, youth programs, family education, and administration.

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

	Food Service	Community Education	Total Special Revenue Fund
REVENUES			
Local Property Taxes	\$0	\$1,201,254	\$1,201,254
Other Local and County Revenues	44,400	792,850	837,250
Revenues from State Sources	160,000	2,636,343	2,796,343
Revenues from Federal Sources	2,259,500	68,083	2,327,583
Sales and Other Conversion of Assets	1,890,150	0	1,890,150
Total Revenues	<u>4,354,050</u>	<u>4,698,530</u>	<u>9,052,580</u>
EXPENDITURES			
Community Education	0	4,644,809	4,644,809
Pupil Support Services	4,346,841	0	4,346,841
Total Expenditures	<u>4,346,841</u>	<u>4,644,809</u>	<u>8,991,650</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,209	53,721	60,930
FUND BALANCE-BEGINNING OF YEAR	<u>4,754</u>	<u>1,030,695</u>	<u>1,035,449</u>
FUND BALANCE-END OF YEAR	<u><u>\$11,963</u></u>	<u><u>\$1,084,416</u></u>	<u><u>\$1,096,379</u></u>

ST. CLOUD AREA SCHOOL DISTRICT 742

Food Service Fund Budget

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

Fund Expenditures by Object

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted Budget	Budget
REVENUES							
Other Local and County Revenues	\$17,432	\$20,210	\$10,746	\$15,264	\$9,206	\$13,800	\$44,400
Revenues from State Sources	141,526	143,057	156,767	155,531	158,946	160,500	160,000
Revenues from Federal Sources	1,478,803	1,698,194	1,716,317	2,026,603	2,271,772	2,306,550	2,259,500
Sales and Other Conversion of Assets	2,012,487	1,933,738	1,842,360	1,883,085	1,835,277	1,918,000	1,890,150
Total Revenues	3,650,248	3,795,199	3,726,190	4,080,483	4,275,201	4,398,850	4,354,050
EXPENDITURES							
Salaries and Wages	1,359,623	1,417,331	1,468,952	1,524,489	1,570,928	1,610,987	1,557,520
Employee Benefits	338,768	365,557	326,409	394,504	399,656	401,336	445,466
Purchased Services	121,780	105,845	110,235	248,930	58,362	169,865	163,255
Supplies and Materials	1,814,280	1,889,467	1,858,178	1,886,449	2,255,459	2,228,790	2,176,800
Capital Expenditures	30	92	0	0	0	0	
Other Expenditures	2,570	2,239	2,680	3,007	3,304	4,140	3,800
Total Expenditures	3,637,051	3,780,531	3,766,454	4,057,379	4,287,709	4,415,118	4,346,841
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	13,197	14,668	(40,264)	23,104	(12,508)	(16,268)	7,209
FUND BALANCE-BEGINNING OF YEAR	22,825	36,022	50,690	10,426	33,530	21,022	4,754
FUND BALANCE-END OF YEAR	\$36,022	\$50,690	\$10,426	\$33,530	\$21,022	\$4,754	\$11,963

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

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
	Actual	Actual	Actual	Actual	Actual	Readopted	Budget
REVENUES						Budget	Budget
Local Property Taxes	\$378,750	\$1,070,866	\$1,236,793	\$976,182	\$1,098,897	\$1,186,581	\$1,201,254
Other Local and County Revenues	1,293,163	1,357,937	1,309,939	1,549,963	985,466	911,937	792,850
Revenues from State Sources	2,611,372	2,213,933	2,314,473	2,682,605	2,633,493	2,719,528	2,636,343
Revenues from Federal Sources	224,754	173,511	80,798	68,667	58,793	68,586	68,083
Sales and Other Conversion of Assets	0	276	0	0	0	0	0
Total Revenues	4,508,039	4,816,523	4,942,003	5,277,417	4,776,649	4,886,632	4,698,530
EXPENDITURES							
Preschool Screening	48,819	63,127	41,267	29,096	29,795	24,875	32,925
Non-Public Health, Textbooks & Guidance	557,702	572,517	555,787	565,417	558,402	593,135	573,022
All Day Kindergarten	446,243	529,752	525,756	634,126	0	0	0
Project Reconnect	131,760	104,940	0	0	0	0	0
Arise	43,666	61,555	43,451	46,552	55,690	55,562	61,525
Health Job Skills	0	4,878	4,517	0	0	0	0
Learn & Serve Grant	0	10,479	15,431	957	0	0	0
Day Care Services	0	0	0	36,907	38,083	44,750	50,188
General Community Education	836,945	709,542	622,467	602,110	617,878	612,910	725,044
Adult Handicapped	96,809	101,441	104,748	110,377	112,358	107,050	85,225
After School Youth Programs	224,937	256,929	191,401	225,733	225,558	238,165	240,215
Extended Day Programs	16,741	140,337	237,097	260,373	266,759	260,000	260,000
Early Childhood Family Education	825,091	902,168	849,550	961,922	1,045,339	955,654	963,639
School Readiness	413,407	399,326	379,078	326,799	409,567	474,878	479,668
Adult Basic Education	884,717	988,326	1,030,435	1,266,690	1,006,847	1,223,195	1,173,358
Total Expenditures	4,526,837	4,845,317	4,600,985	5,067,059	4,366,276	4,590,174	4,644,809
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(18,798)	(28,794)	341,018	210,358	410,373	296,458	53,721
FUND BALANCE-BEGINNING OF YEAR	(179,920)	(198,718)	(227,512)	113,506	323,864	734,237	1,030,695
FUND BALANCE-END OF YEAR	(\$198,718)	(\$227,512)	\$113,506	\$323,864	\$734,237	\$1,030,695	\$1,084,416