

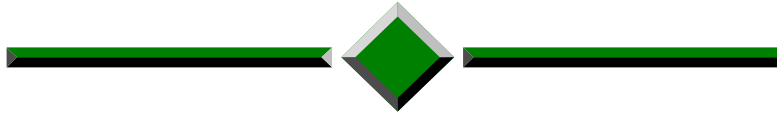
Edina Public Schools 2014-2015



Fall Budget

Approval—December 15, 2014

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December 15, 2014

To: The School Board, Citizens, and Employees of Edina Public Schools

We respectfully submit the 2014-15 Final Budget of Independent School District No. 273, Edina Public Schools. The report contains all of the funds of the District in conformity with generally accepted accounting principles (GAAP) for defining the reporting entity. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. Budgetary control is maintained by the District's business office.

We are proud to publish and disseminate budget information to the School Board, our community, and others. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for Independent School District No. 273. To stimulate and encourage interaction, we continuously evaluate. When possible, we increase and improve information quality. The budget document and our annual audit reports are the primary tools to present information.

This Final Budget represents a projection of revenue and expenditures for the 2014-15 fiscal year along with support documentation and analysis. This report is presented in four sections: introduction, organization, financial, and information. The introduction section includes an executive summary and names the members of the School Board. The organization section includes major goals and objectives for the District and financial policies and practices. The financial section includes presentation of the budgets for all Governmental and Proprietary funds of the District. The information section includes revenue and expenditure budget summary data sorted by a variety of elements.

In accordance with the School Board approved Strategic Road Map, the District plan is to maintain the District fund balance at the level approved by the Board so that all available resources are used to provide educational opportunities to students. The District will continue to seek all available sources of funding, balance revenue to expenditures, and maintain systems that ensure financial stability.

DESCRIPTION OF DISTRICT

The District is a public educational system serving a 20 square mile area located in the southwestern Twin Cities area. District boundaries are within Hennepin County. The majority of the city of Edina is within the District's boundaries. District facilities for 2014-15 include a community center which includes the district service center, community services and an elementary school, five other elementary schools, two middle schools, a high school, and a bus garage.

ECONOMIC CONDITION AND OUTLOOK

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2013 legislature approved a 1.5% increase for 2013-14 and 2014-15 in the General Education formula. The 2014 legislature approved an additional .4% increase in the General Education formula for 2014-15. Funding formula increases have been below the annual rate of inflation for the last twenty years. Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2011, the District was successful in its request to renew the existing operating levy scheduled to sunset in 2011-12 and renew and increase a capital/technology levy. The increase of \$3.5 million in technology funding will expand and integrate technology infrastructure, hardware, software, support and training. Successful levy referenda votes have allowed the District to maintain its history of educational excellence.

DISTRICT POPULATION

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. However, over the last five years, the District has averaged a 1.2 percent increase in students. Enrollment for the 2014-15 school year is estimated to be 8,500, which represents a .8% increase over the prior year.

ENROLLMENT PROJECTIONS

	11-12 ADM	11-12 WADM	12-13 ADM	12-13 WADM	13-14 ADM	13-14 WADM	14-15 ADM	14-15 WADM
PRE-K	57	72	54	67	53	66	53	53
K- HANDICAPPED	4	4	24	24	18	18	17	17
KINDERGARTEN	507	310	503	308	538	329	533	533
GRADES 1 TO 3	1,848	2,061	1,832	2,042	1,838	2,050	1,837	1,837
GRADES 4 TO 6	1,973	2,092	1,976	2,095	1,974	2,093	1,994	1,994
GRADES 7 TO 12	3,917	5,092	3,976	5,169	4,017	5,222	4,065	4,878
TOTAL	8,307	9,631	8,365	9,705	8,438	9,778	8,500	9,313

*Average Daily Membership (ADM) is the total headcount of students in a school district. Weighted Average Daily Membership (WADM) is the total of the weighted pupil unit (as determined by state legislature) categories for a school district. The 2013 legislature changed weighting factors combined with a corresponding adjustment to the general education formula.

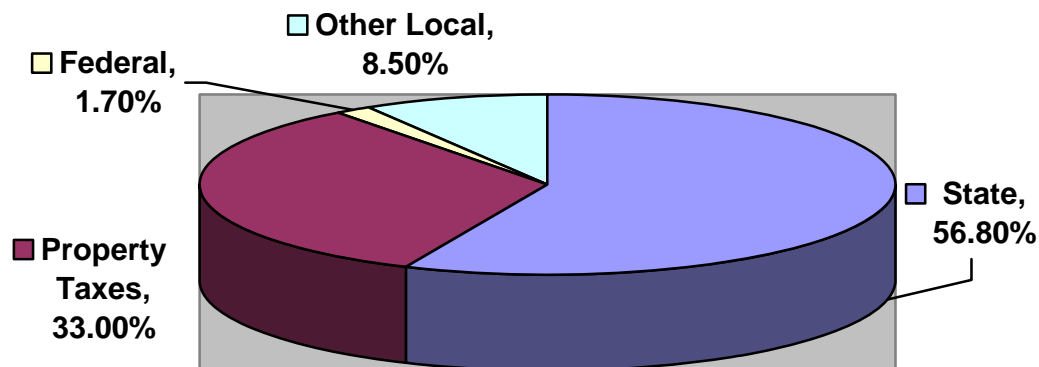
FINANCIAL INFORMATION

District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District accounting system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The

concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgment by management. We believe the District's internal control system is adequate to safeguard assets and provide reasonable assurance that transactions are properly recorded. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. The audited financial reports are required to be filed with both the Minnesota Department of Education and the State Auditor by November 30, of the subsequent fiscal year. These statements are presented on the same basis as those required by the Department of Education's Uniform Financial Accounting and Reporting System (UFARS). An annual budget is adopted by the School Board for all funds. Budgetary control is maintained by the District's business office. Monthly reports are reviewed by management personnel and the School Board.

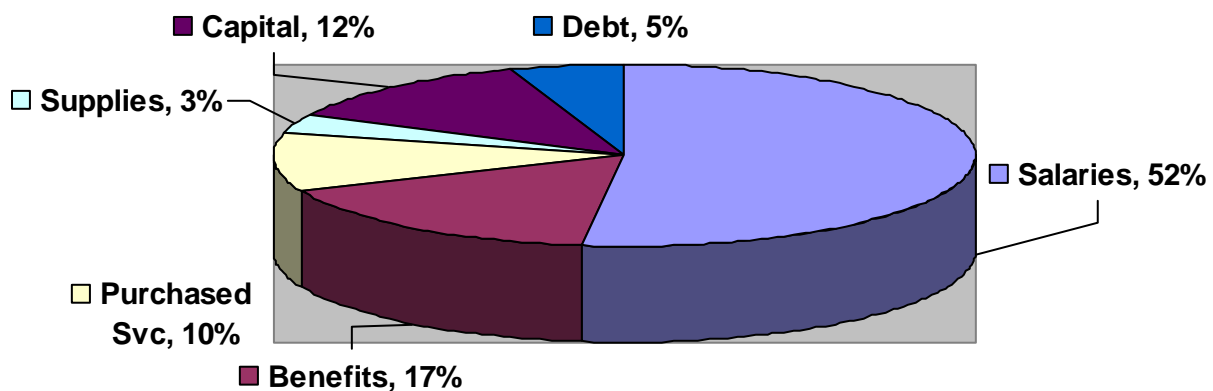
The District's sources of revenue for all funds are property taxes, state aid, federal aid, and other local revenue. The majority of the revenue is received from state aid.

2014-15 REVENUE BUDGET BY SOURCE



The District's expenditures are allocated to the following: salaries, benefits, purchased services, supplies and materials, capital expenditures, other expenditures, and debt service. The majority of the expenditures are in salaries and benefits.

2014-15 EXPENDITURE BUDGET BY OBJECT



FINANCIAL INFORMATION - BY FUND

General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including capital/technology levy), and legal school district expenditures not specifically designated to be accounted for in any other fund.

<u>GENERAL FUND</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 BUDGET</u>	<u>NET CHANGE</u>	<u>%</u>
Total Revenues	\$91,780,232	\$94,729,344	\$2,949,112	3.21%
Total Expenditures	\$90,278,647	\$95,375,663	\$5,097,016	5.65%
Total Excess/(Deficiency)	\$ 1,501,585	(\$646,319)		

*Includes restricted, committed, assigned and unassigned revenues and expenditures, but excludes other financing sources and uses for comparability.

This budget anticipates an increase in student average daily membership (ADM) of 62 students for 2014-15. As approved by the 2013 legislature, the formula allowance is \$5,831 per adjusted marginal cost pupil unit for the 2014-15 year which is a 1.9% increase from 2013-14.

Estimated revenues total \$94,729,344, which is an increase of \$2,949,112 over the previous year. The 3.21% estimated revenue increase is due to a combination of both revenue increases and decreases. The majority of the increase is due to the formula allowance increase, state funding for all-day every day kindergarten, enrollment and other local revenues. Other increases include local revenues identified as part of the budget adjustment process. Decreases in revenue include federal revenues and some miscellaneous revenues.

Estimated expenditures total \$95,375,663, an increase of \$5,097,016 over the previous year. The 5.65% estimated expenditure increase includes the School Board budget plan approved in May 2014. The increase in expenditures is due to a combination of enhancements added as part of the budget plan approved May 2014, site carryover, employee benefit rates, election cost, lane changes and implementation of all day every day kindergarten program in the general fund. Decreases in expenditures include budget plan reductions and reduced costs for workers compensation and health insurance. The growth in remaining expenditures is consistent with regional inflationary trends.

The estimated unassigned fund balance is \$8,197,685, the estimated restricted fund balance for the capital, staff development, safe schools, gifted education, learning and development, basic skills, and career and technical is \$483,902. The estimated committed fund balance of Federal JOBZ and 2% to be used for cash flow is \$2,617,312. The estimated assigned fund balance for severance, alternative compensation, subsequent year budget, carryover, and the area learning center is \$3,587,227.

The District's unassigned fund balance trend offers the single best measure of the District's overall

financial health. The estimated unassigned fund balance on June 30, 2015 represents 8.6% of annual expenditures or about one month of normal operating expenditures. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, two budget revisions during the year and with monthly budget analysis. In 2011-12, the School Board adopted a fund balance policy to maintain a minimum six percent fund balance in the Unassigned General Fund with an additional commitment of 2% fund balance for cash flow purposes.

Special Revenue Funds

The Special Revenue Funds include the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program which includes the purpose of preparation and service of milk, meals, and snacks in connection with school. The Community Service Fund is used to record all financial activities of the Community Service Program. The Community Service Fund is comprised of four components, each with its own fund balance. The four components are Community Service, Community Education, Early Childhood Family Education, and School Readiness.

The June 30, 2015 estimated combined fund balance is \$1,472,905, a decrease of \$332,294 from the previous year. The decrease in the fund balance is due to an intentional reduction in Community Service fund balances. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

Food Service Fund

The estimated June 30, 2015 fund balance is \$645,991, an increase of \$29,580 from the previous year. Estimated revenues increased by \$125,559 and estimated expenditures increased by \$183,750 from the previous year. The increase in revenues is primarily due to increased lunch participation and a required increase in meal rates. The increase in expenditures is primarily due to increased food costs and lunch room supervision. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

Community Service Fund

The estimated June 30, 2015 fund balance is \$826,914, a decrease of \$361,874 from the previous year. Estimated revenues decreased by \$1,384,764 and estimated expenditures decreased by \$996,184 from the previous year. The decrease in revenues is primarily a result of all day every day kindergarten funding thru the general fund by the state. The decrease in expenditures is due to all day every day kindergarten program expenditure adjustments in moving the program to the general fund and an intentional spend down of the fund balance.

Debt Service Fund

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2015, fund balance is \$1,382,834, an increase of \$435,753 from the previous year. Estimated revenues increased by \$122,369 and estimated expenditures decreased by \$142,037 from the previous year. Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula. The expenditure budget is based on the payment schedule of bond principal and interest on the general obligation bonds issued from 2008 through 2014.

The Board approved the district ten year alternative facility plan in June of 2014 with part of the financing for annual projects coming from \$6,000,000 alternative facilities bonds issued in December 2014.

Capital Project-Building Construction Fund

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, by capital loans, by certificates of participation or the Alternative Levy and Bonding Program.

The district issued certificates of participation in the 2013-14 school year to fund the Concord and Cornelia School additions. The additions includes additional instructional space for the expansion to all day every day kindergarten at all sites. The certificate of participation proceeds will be spent according to the Concord and Cornelia construction schedule.

The Board approved the district ten year alternative facility plan in June of 2014. The plan is to be funded through alternative facilities bonds and annual levy and some capital dollars. The bond proceeds and levy funds will be spent according to the alternative facilities plan schedule.

The estimated June 30, 2015 fund balance is \$4,463,351 an increase of \$475,527 from the previous year. Estimated revenues increased by \$342,433 along with issuance of alternative facilities bonds and estimated expenditures decreased by \$926,325 from the previous year. The increase in fund balance is due to the issuance of alternative facilities bonds that will be spent down according to the construction schedule.

Internal Service Fund

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2015 fund balance is \$397,457 an increase of \$39,000 from the previous year. Estimated revenues and expenditures remained constant from the previous year. The increase in fund balance is part of the long term plan to maintain a fund balance that sustains the self-insured dental program on a long term basis.

CONCLUSION

The 2014-15 Final Budget reflects the School Board's plan to maintain the District's strong financial history while using all available resources to provide educational opportunities to students. The School Board will continue efforts to maintain positive fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the District's Business Services staff. We would like to express our appreciation to the members of the School Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

Margo M. Bauck, RSBO
Director of Business Services

Scott Brown, CPA
Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



BOARD OF EDUCATION

Randy Meyer, Chair

Cathy Cella, Vice-Chair

Leny Wallen-Friedman, Treasurer

Regina Neville, Clerk

Sarah Patzloff, Assistant Treasurer

David Goldstein, Assistant Clerk

Lisa O'Brien, Assistant Clerk

CENTRAL ADMINISTRATION

Dr. Ric Dressen, Superintendent

Margo M. Bauck, Director of Business Services

Scott Brown, Controller

INDEPENDENT SCHOOL DISTRICT NO. 273



Edina Public Schools Strategic Roadmap

In 2011-12, Edina Public Schools began the process of refining its strategic plan. An advisory task force of community and staff members worked with [TeamWorks International](#), an educational consulting firm, to complete the internal and external data analysis. This included a review of:

- Personalized Learning Experiences for ALL Students
- Coherent and Comprehensive Educational Program
- Effective and Valued District Partnerships

The task force's analysis was used to refine the strategic roadmap which included updating and affirming the district's:

- Mission
- Beliefs and values
- Vision
- Strategic directions
- Strategic parameters

The draft document was shared with the Edina Public Schools community for input and suggestions. The task force met in March & April of 2012, to finalize its work on the roadmap and to provide input. The draft was then forwarded to the School Board for its support. On June 25, 2012, the School Board is scheduled to approve the updated Edina Public Schools Strategic Roadmap. This roadmap provides the school district community a strategic educational vision through the year 2015.

Vision 2015

Edina Public Schools will continue to be among the premier school districts both nationally and internationally. Our high expectations in academics, arts, extracurricular activities and community involvement best prepare each learner to achieve success in college, career and life.

INDEPENDENT SCHOOL DISTRICT NO. 273



POLICY 701 ESTABLISHMENT, ADOPTION, AND MODIFICATION OF DISTRICT BUDGET

It is the policy of Edina Public Schools to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

I. Purpose

The purpose of this policy is to establish lines of authority and procedures for the establishment, adoption and modification of the school district's revenue and expenditure budgets.

II. General Statement of Policy

Edina Public Schools shall establish, adopt and modify its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. Requirements

A. The superintendent or other administrators, as designated by the superintendent or the school board, shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee. The preliminary budgets shall be accompanied by written commentary as necessary for the budgets to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.

B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minn. Stat. § 123B.76.

C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next fiscal year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that fiscal year. No funds may be expended for any purpose in the fiscal year prior to the adoption of the expenditure budget document that authorizes the expenditure for the fiscal year or prior to the adoption of an amendment to the expenditure budget document by the school board to authorize the expenditure for the fiscal year.

D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current fiscal year; the actual revenues, expenditures and fund balances for the prior fiscal

year; and the projected fund balances for the current fiscal year in the form prescribed by the Minnesota Commissioner of Education (“Commissioner”) within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the district’s website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the district shall publish the other information required by Minn. Stat. § 123B.10.

E. At the public hearing on the adoption of the school district’s proposed property tax levy, the school board shall review its current budget and the proposed property taxes payable in the following calendar year.

F. The school district must also post the materials specified in Section IIID above on the district’s official website, including a link to the district’s report card on the Minnesota Department of Education’s website.

IV. Implementation

A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate budgetary duties to other administrators, but maintains the ultimate responsibility for this function.

B. The program-oriented budgeting system will be supported by a program oriented accounting structure organized and operated on a fund basis as provided for in state law through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).

C. The superintendent or the superintendent’s designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.

D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent fiscal year may not be encumbered prior to budget adoption unless specifically approved by the school board.

E. The school district shall make such reports to the Commissioner as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

V. Modification of the Budget

A. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration; the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member’s own motion, provided however, the school board member is encouraged

to review the proposed modifications with the superintendent prior to the modifications being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

B. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that fiscal year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.

C. The school district's revenue budget may be periodically amended during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in the fund.

INDEPENDENT SCHOOL DISTRICT #273
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,
AND PROJECTED CHANGES IN FUND BALANCE
Fiscal Year Ending June 30, 2015

	Audited Balance June 30, 2014	Budget Revenues	Budget Expenditures	Required Transfers	Projected Balance June 30, 2015
GENERAL FUND					
Nonspendable - General	79,058	-	-	-	79,058
Nonspendable - Capital	-	-	-	-	-
Subtotal Nonspendable	79,058	-	-	-	79,058
Restricted for Capital - Carryover	837,209	-	837,209	-	-
Restricted for Capital	165,802	2,196,999	1,972,885	-	389,916
Restricted for Capital/Technology Levy	36,692	-	36,692	-	-
Restricted for Staff Development	47,644	1,086,326	1,039,984	-	93,986
Restricted for Safe Schools	-	424,778	482,168	57,390	-
Restricted for Gifted Education	-	134,096	890,220	756,124	-
Restricted for Learning & Development	-	1,911,359	1,911,359	-	-
Restricted for Basic Skills	-	352,447	1,127,610	775,163	-
Restricted for Career & Technical	-	39,299	117,194	77,895	-
Subtotal Restricted	1,087,347	6,145,304	8,415,321	1,666,572	483,902
Committed for Federal JOBZ	894,821	-	-	-	894,821
Committed 2% of Unassigned Fund Balance	1,667,722	-	-	54,769	1,722,491
Subtotal Committed	2,562,543	-	-	54,769	2,617,312
Assigned for Separation/Retirement Benefits	2,391,017	-	-	266,509	2,657,526
Assigned for Q Comp	307,395	2,204,120	2,305,923	-	205,592
Assigned for Unemployment	42,525	33,360	75,000	-	885
Assigned for Subsequent Year Budget	-	-	-	700,000	700,000
Assigned for Carryover	602,012	-	602,012	-	-
Assigned for High School ALC	4,150	365,251	346,177	-	23,224
Subtotal Assigned	3,347,099	2,602,731	3,329,112	966,509	3,587,227
Unassigned for Unemployment	-	-	-	-	-
Unassigned for Lease Levy	(516,875)	978,597	880,865	-	(419,143)
Unrestricted for Health & Safety	(102,554)	242,792	283,000	-	(142,762)
Unassigned - General	9,154,885	84,759,920	82,467,365	(2,687,850)	8,759,590
Subtotal Unassigned	8,535,456	85,981,309	83,631,230	(2,687,850)	8,197,685
Total General	15,611,503	94,729,344	95,375,663	-	14,965,184
FOOD SERVICE FUND					
Nonspendable	4,845	-	-	-	4,845
Restricted	611,566	3,397,050	3,367,470	-	641,146
Total Food Service	616,411	3,397,050	3,367,470	-	645,991
COMMUNITY SERVICE FUND					
Nonspendable Community Ed - General	8,437	-	-	-	8,437
Restricted for Community Ed - General	992,965	5,520,024	5,777,679	-	735,310
Restricted for ECFE	185,126	637,849	751,538	-	71,437
Restricted for School Readiness	2,011	104,431	104,185	-	2,257
Restricted for Other Community Ed	249	210,713	201,489	-	9,473
Total Community Service	1,188,788	6,473,017	6,834,891	-	826,914
Total Operating Funds	17,416,702	104,599,411	105,578,024	-	16,438,089
BUILDING FUND					
Nonspendable - Alternative Facilities Levy	-	-	-	-	-
Restricted for Capital/Technology Levy	281,570	4,558,717	4,716,645	-	123,642
Unassigned for Alternative Facilities Levy	3,688,167	10,640,567	10,007,112	-	4,321,622
Unassigned for Lease Purchase-CC & CN	-	-	-	-	-
Unassigned for Certificates of Participation	18,087	-	-	-	18,087
Total Building	3,987,824	15,199,284	14,723,757	-	4,463,351
DEBT SERVICE FUND					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	947,081	7,095,681	6,659,928	-	1,382,834
Total Debt Service	947,081	7,095,681	6,659,928	-	1,382,834
INTERNAL SERVICE FUND - Dental					
Unassigned Fund Balance	358,457	800,000	761,000	-	397,457
Total Internal Service	358,457	800,000	761,000	-	397,457
TOTAL ALL FUNDS	22,710,064	127,694,376	127,722,709	-	22,681,731

INDEPENDENT SCHOOL DISTRICT NO. 273
SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES
2014-15 BUDGET

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
<u>REVENUES:</u>					
Property Taxes	\$ 22,520,439	\$ 1,123,331	\$ 7,093,181	\$ 9,199,284	\$ 39,936,235
Other Local Revenue	2,383,882	7,897,540	2,500	-	10,283,922
State Sources	68,233,042	399,196	-	-	68,632,238
Federal Sources	1,591,981	450,000	-	-	2,041,981
TOTAL REVENUE	\$ 94,729,344	\$ 9,870,067	\$ 7,095,681	\$ 9,199,284	\$ 120,894,376
<u>EXPENDITURES:</u>					
<i><u>Current:</u></i>					
District & School Administration	\$ 3,014,801	\$ -	\$ -	\$ -	\$ 3,014,801
District Support Service	3,093,726	-	-	-	3,093,726
Regular Instruction	48,325,683	-	-	-	48,325,683
Vocational Instruction	276,191	-	-	-	276,191
Special Education Instruction	16,889,914	-	-	-	16,889,914
Instructional Support Services	5,191,631	-	-	-	5,191,631
Pupil Support Services	7,870,609	-	-	-	7,870,609
Site, Building and Equipment	10,483,718	-	-	14,723,757	25,207,475
Fixed Cost Programs	229,390	-	-	-	229,390
Food Service	-	3,367,470	-	-	3,367,470
Community Service	-	6,834,891	-	-	6,834,891
<i><u>Debt Service:</u></i>					
Principal	-	-	4,115,000	-	4,115,000
Interest and Fiscal Charges	-	-	2,544,928	-	2,544,928
TOTAL EXPENDITURES	\$ 95,375,663	\$ 10,202,361	\$ 6,659,928	\$ 14,723,757	\$ 126,961,709
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (646,319)	\$ (332,294)	\$ 435,753	\$ (5,524,473)	\$ (6,067,333)
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ -	\$ -	\$ 6,000,000	\$ 6,000,000
FUND BALANCES JULY 1:					
Nonspendable	\$ 79,058	\$ 13,282	\$ -	\$ -	\$ 92,340
Restricted	\$ 1,087,347	\$ 1,791,917	\$ 947,081	\$ 281,570	\$ 4,107,915
Committed	\$ 2,562,543	\$ -	\$ -	\$ -	\$ 2,562,543
Assigned	\$ 3,347,099	\$ -	\$ -	\$ -	\$ 3,347,099
Unassigned -Unemployment & Health & Safety	\$ (619,429)	\$ -	\$ -	\$ -	\$ (619,429)
Unassigned - General	\$ 9,154,885	\$ -	\$ -	\$ 3,706,254	\$ 12,861,139
FUND BALANCE TRANSFERS:					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES JUNE 30:					
Nonspendable	\$ 79,058	\$ 13,282	\$ -	\$ -	\$ 92,340
Restricted	\$ 483,902	\$ 1,459,623	\$ 1,382,834	\$ 123,642	\$ 3,450,001
Committed	\$ 2,617,312	\$ -	\$ -	\$ -	\$ 2,617,312
Assigned	\$ 3,587,227	\$ -	\$ -	\$ -	\$ 3,587,227
Unassigned -Unemployment & Health & Safety	\$ (561,905)	\$ -	\$ -	\$ -	\$ (561,905)
Unassigned - General	\$ 8,759,590	\$ -	\$ -	\$ 4,339,709	\$ 13,099,299



INDEPENDENT SCHOOL DISTRICT NO. 273

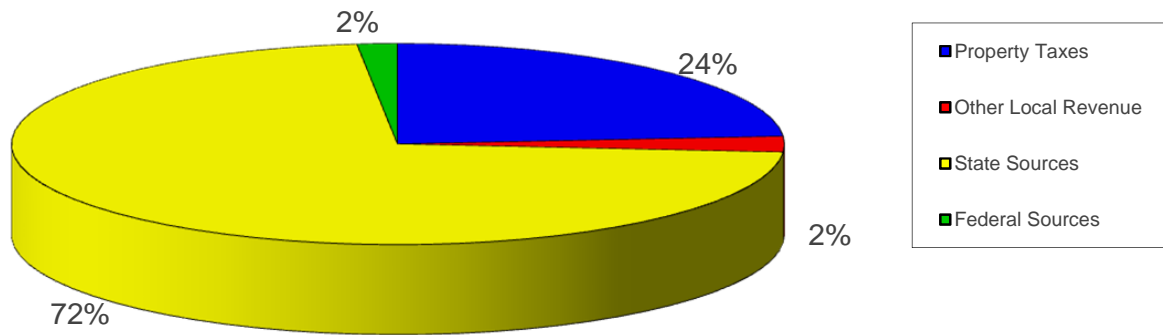
GENERAL FUND

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

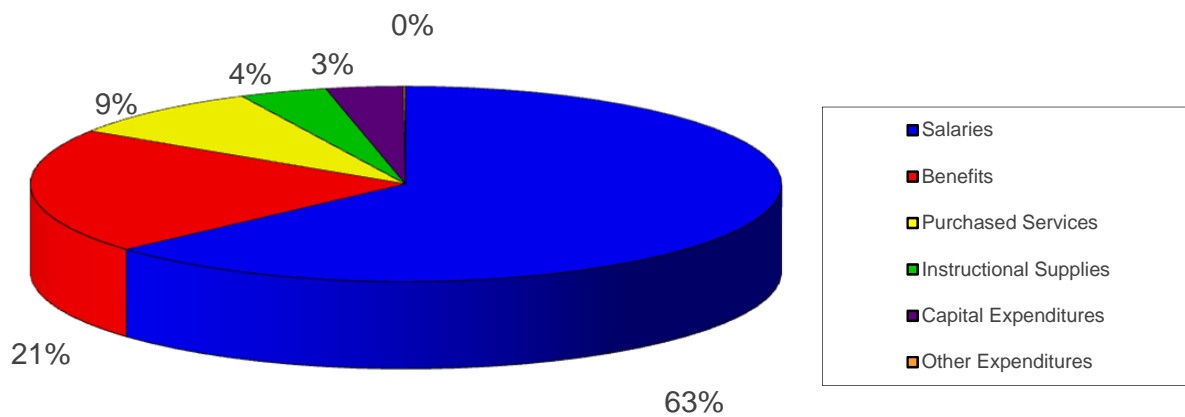
INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND

2014-15 REVENUE BUDGET - BY SOURCE



2014-15 EXPENDITURE BUDGET - BY OBJECT

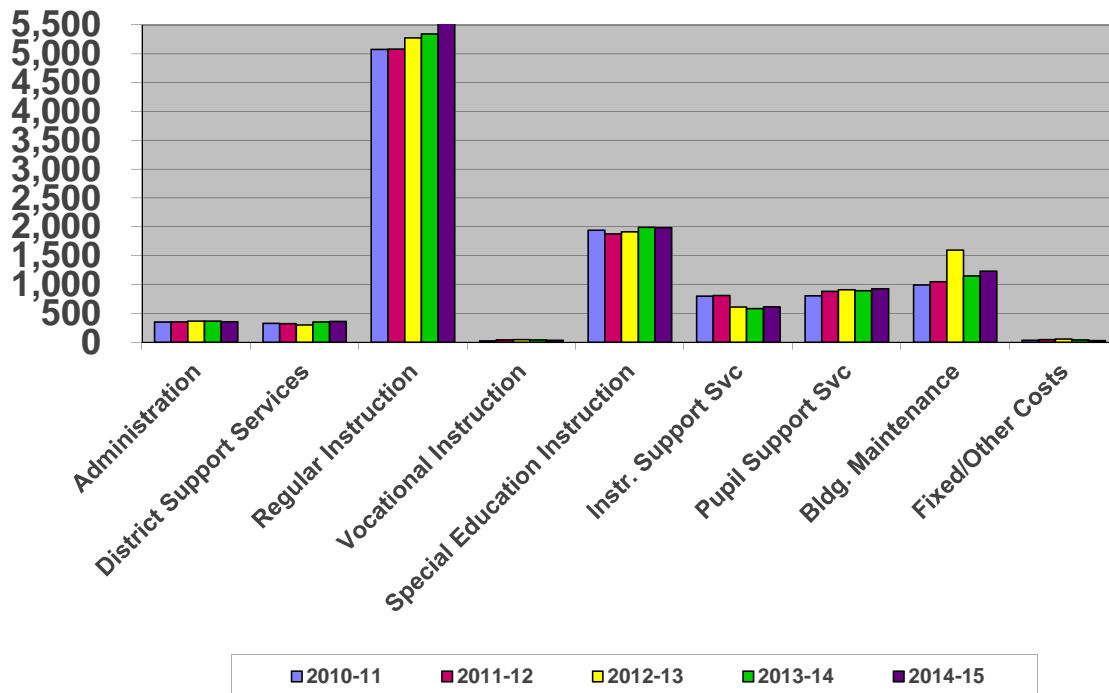


INDEPENDENT SCHOOL DISTRICT NO. 273

GENERAL FUND - EXPENDITURES BY PROGRAM

	2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>	<u>Cost Per ADM</u>
District & School Administration	\$ 2,922,416	\$ 2,921,447	\$ 3,057,055	\$ 3,100,900	\$ 3,014,801	354	352	365	367	355
District Support Service	2,731,865	2,701,860	2,517,407	2,969,022	3,093,726	331	325	301	352	364
Regular Instruction	41,956,717	42,233,741	44,171,797	45,074,133	48,325,683	5,079	5,084	5,281	5,342	5,683
Vocational Instruction	209,565	321,154	366,826	357,150	276,191	25	39	44	42	32
Special Education Instruction	16,071,958	15,585,966	16,036,151	16,841,301	16,889,914	1,946	1,876	1,917	1,996	1,986
Instructional Support Services	6,592,322	6,760,932	5,105,226	4,916,476	5,191,631	798	814	610	583	611
Pupil Support Services	6,669,731	7,329,686	7,608,727	7,544,789	7,870,609	807	882	910	894	926
Site, Building and Equipment	8,203,146	8,714,030	13,393,834	9,691,920	10,483,718	993	1,049	1,601	1,149	1,233
Fixed Cost Programs	300,833	381,487	469,478	362,556	229,390	36	46	56	43	27
	\$ 85,658,553	\$ 86,950,303	\$ 92,726,501	\$ 90,858,247	\$ 95,375,663	\$ 10,369	\$ 10,467	\$ 11,085	\$ 10,768	\$ 11,217

GENERAL FUND - COST PER ADM BY PROGRAM



INDEPENDENT SCHOOL DISTRICT NO. 273

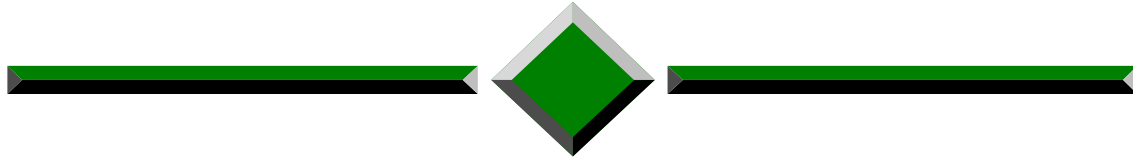
**GENERAL FUND BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Program**

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Property Taxes	\$ 28,851,473	\$ 23,813,219	\$ 27,237,931	\$ 10,666,213	\$ 22,520,439	\$ 11,854,226	111.14%
Other Local Revenue	2,520,934	2,754,726	2,487,574	2,593,867	2,383,882	(209,985)	-8.10%
State Sources	51,887,383	58,857,487	62,296,085	76,710,991	68,233,042	(8,477,949)	-11.05%
Federal Sources	3,061,247	3,344,546	1,683,183	1,809,161	1,591,981	(217,180)	-12.00%
TOTAL REVENUE	\$ 86,321,037	\$ 88,769,978	\$ 93,704,773	\$ 91,780,232	\$ 94,729,344	\$ 2,949,112	3.21%
<u>EXPENDITURES:</u>							
<i>Current:</i>							
District & School Administration	\$ 2,922,416	\$ 2,921,447	\$ 3,057,055	\$ 3,100,900	\$ 3,014,801	\$ (86,099)	-2.78%
District Support Service	2,731,865	2,701,860	2,517,407	2,969,022	3,093,726	124,704	4.20%
Regular Instruction	41,956,717	42,233,741	44,171,797	45,074,133	48,325,683	3,251,550	7.21%
Vocational Instruction	209,565	321,154	366,826	357,150	276,191	(80,959)	-22.67%
Special Education Instruction	16,071,958	15,585,966	16,036,151	16,841,301	16,889,914	48,613	0.29%
Instructional Support Services	6,592,322	6,760,932	5,105,226	4,916,476	5,191,631	275,155	5.60%
Pupil Support Services	6,669,731	7,329,686	7,608,727	7,544,789	7,870,609	325,820	4.32%
Site, Building and Equipment	8,203,146	8,714,030	13,393,834	9,691,920	10,483,718	791,798	8.17%
Fixed Cost Programs	300,833	381,487	469,478	362,556	229,390	(133,166)	-36.73%
TOTAL EXPENDITURES	\$ 85,658,553	\$ 86,950,303	\$ 92,726,501	\$ 90,858,247	\$ 95,375,663	\$ 4,517,416	4.97%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 662,484	\$ 1,819,675	\$ 978,272	\$ 921,985	\$ (646,319)		
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfers In/(Out) & Prior Period Adj	\$ (113,315)	\$ -	\$ 589,860	\$ 579,600	\$ -		
<u>FUND BALANCES JULY 1:</u>							
Nonspendable	\$ -	\$ 815,358	\$ 561,282	\$ 734,483	\$ 79,058		
Restricted	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 517,056	\$ 1,087,347		
Committed	\$ -	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543		
Assigned	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099		
Unassigned -Unemployment & Health & Safety	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (803,491)	\$ (619,429)		
Unassigned - General	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
<u>FUND BALANCES JUNE 30:</u>							
Nonspendable	\$ 815,358	\$ 561,282	\$ 734,483	\$ 79,058	\$ 79,058		
Restricted	\$ 128,949	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 483,902		
Committed	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,617,312		
Assigned	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 3,587,227		
Unassigned -Unemployment & Health & Safety	\$ (1,217,866)	\$ (1,049,121)	\$ (803,491)	\$ (619,429)	\$ (561,905)		
Unassigned - General	\$ 5,541,454	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 8,759,589		

INDEPENDENT SCHOOL DISTRICT NO. 273

**GENERAL FUND BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Object**

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
REVENUES:							
Property Taxes	\$ 28,851,473	\$ 23,813,219	\$ 27,237,931	\$ 10,666,213	\$ 22,520,439	\$ 11,854,226	111.14%
Other Local Revenue	2,520,934	2,754,726	2,487,574	2,593,867	2,383,882	(209,985)	-8.10%
State Sources	51,887,383	58,857,487	62,296,085	76,710,991	68,233,042	(8,477,949)	-11.05%
Federal Sources	3,061,247	3,344,546	1,683,183	1,809,161	1,591,981	(217,180)	-12.00%
TOTAL REVENUE	\$ 86,321,037	\$ 88,769,978	\$ 93,704,773	\$ 91,780,232	\$ 94,729,344	\$ 2,949,112	3.21%
EXPENDITURES:							
Salaries	\$ 54,461,694	\$ 55,148,921	\$ 57,465,314	\$ 57,906,779	\$ 60,385,633	\$ 2,478,854	4.28%
Benefits	17,492,547	18,307,021	18,860,329	19,122,471	19,847,791	725,320	3.79%
Purchased Services	7,623,460	7,740,009	8,467,291	8,504,206	8,278,587	(225,619)	-2.65%
Instructional Supplies	3,191,630	2,972,249	3,757,947	2,851,029	3,607,677	756,648	26.54%
Capital Expenditures	2,723,357	2,622,803	4,085,685	1,775,095	3,158,740	1,383,645	77.95%
Other Expenditures	165,865	159,300	89,935	119,064	97,235	(21,829)	-18.33%
TOTAL EXPENDITURES	\$ 85,658,553	\$ 86,950,303	\$ 92,726,501	\$ 90,278,644	\$ 95,375,663	\$ 5,097,019	5.65%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 662,484	\$ 1,819,675	\$ 978,272	\$ 1,501,588	\$ (646,319)		
OTHER FINANCING SOURCES (USES)							
Capital Eq. Note & Transfers In/(Out)	\$ (113,315)	\$ -	\$ 589,860	\$ 579,600	\$ -		
FUND BALANCES JULY 1:							
Nonspendable	\$ -	\$ 815,358	\$ 561,282	\$ 734,483	\$ 79,058		
Restricted	\$ (944,675)	\$ 128,949	\$ 297,835	\$ 517,056	\$ 1,087,347		
Committed	\$ -	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543		
Assigned	\$ 3,743,327	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099		
Unassigned -Unemployment & Health & Safety	\$ -	\$ (1,217,866)	\$ (1,049,121)	\$ (803,491)	\$ (619,429)		
Unassigned - General	\$ 7,374,289	\$ 5,541,454	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884		
FUND BALANCE TRANSFERS:							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Nonspendable	\$ 815,358	\$ 561,282	\$ 734,483	\$ 79,058	\$ 79,058		
Restricted	\$ 128,949	\$ 297,835	\$ 517,056	\$ 1,087,347	\$ 483,902		
Committed	\$ 1,523,051	\$ 2,424,609	\$ 2,465,889	\$ 2,562,543	\$ 2,617,312		
Assigned	\$ 3,931,164	\$ 3,333,974	\$ 3,336,643	\$ 3,347,099	\$ 3,587,227		
Unassigned -Unemployment & Health & Safety	\$ (1,217,866)	\$ (1,049,121)	\$ (803,491)	\$ (619,429)	\$ (561,905)		
Unassigned - General	\$ 5,541,454	\$ 6,973,206	\$ 7,859,337	\$ 9,154,884	\$ 8,759,589		



INDEPENDENT SCHOOL DISTRICT NO. 273

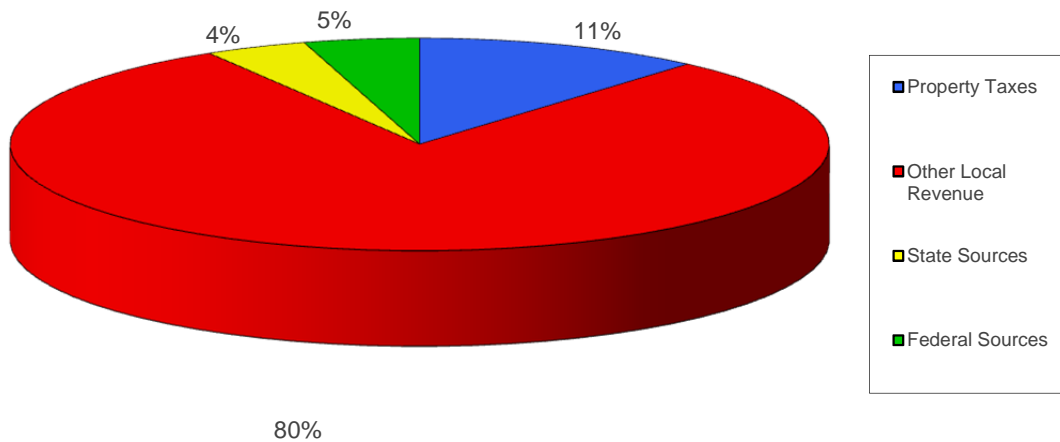
SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities. The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Service, Community Education, Early Childhood Family Education, School Readiness, and Adult Basic Education.

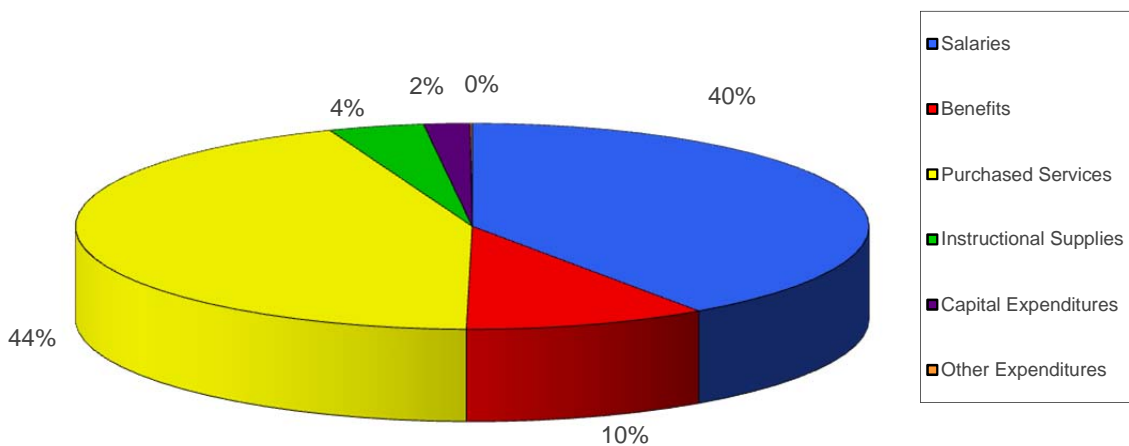
INDEPENDENT SCHOOL DISTRICT NO. 273

SPECIAL REVENUE FUNDS

2014-15 REVENUE BUDGET - BY SOURCE



2014-15 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

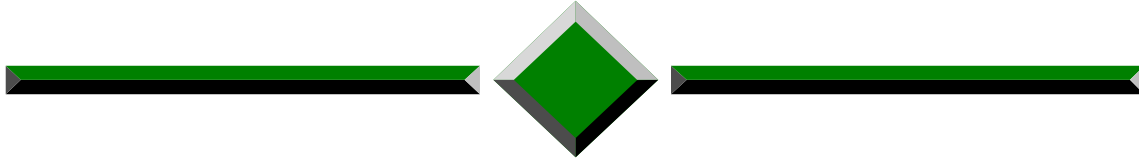
**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Object**

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Other Local Revenue	\$ 2,715,997	\$ 2,782,872	\$ 2,801,086	\$ 2,771,414	\$ 2,885,250	\$ 113,836	4.11%
State Sources	56,202	56,071	58,927	57,125	61,800	4,675	8.18%
Federal Sources	435,885	438,370	448,560	442,952	450,000	7,048	1.59%
TOTAL REVENUE	\$ 3,208,084	\$ 3,277,313	\$ 3,308,573	\$ 3,271,491	\$ 3,397,050	\$ 125,559	3.84%
<u>EXPENDITURES:</u>							
Salaries	\$ 72,572	\$ 76,967	\$ 78,922	\$ 77,826	\$ 102,970	\$ 25,144	32.31%
Benefits	9,157	10,297	10,902	11,287	12,000	713	6.32%
Purchased Services	3,094,200	2,996,091	3,102,860	3,063,069	3,179,000	115,931	3.78%
Instructional Supplies	33,924	68,960	58,076	31,538	63,500	31,962	101.34%
Capital Expenditures	5,525	-	10,549	-	10,000	10,000	100.00%
TOTAL EXPENDITURES	\$ 3,215,378	\$ 3,152,315	\$ 3,261,309	\$ 3,183,720	\$ 3,367,470	\$ 183,750	5.77%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (7,294)	\$ 124,998	\$ 47,264	\$ 87,771	\$ 29,580		
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>FUND BALANCES JULY 1:</u>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 363,672	\$ 356,378	\$ 481,376	\$ 528,640	\$ 616,411		
Restricted - Community Service	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>FUND BALANCES JUNE 30:</u>							
Nonspendable - Food Service							
Restricted - Food Service	\$ 356,378	\$ 481,376	\$ 528,640	\$ 616,411	\$ 645,991		
Restricted - Community Service	\$ -	\$ -	\$ -	\$ -	\$ -		

INDEPENDENT SCHOOL DISTRICT NO. 273

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Object**

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>Increase/</u>	<u>%</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<u>REVENUES:</u>							
Property Taxes	\$ 1,422,832	\$ 991,970	\$ 1,060,693	\$ 536,211	\$ 1,123,331	\$ 587,120	109.49%
Other Local Revenue	4,913	5,962,009	6,062,911	6,501,903	5,012,290	(1,489,613)	-22.91%
State Sources	5,659,404	231,724	271,963	819,667	337,396	(482,271)	-58.84%
TOTAL REVENUE	\$ 7,087,149	\$ 7,185,703	\$ 7,395,567	\$ 7,857,781	\$ 6,473,017	\$ (1,384,764)	-17.62%
<u>EXPENDITURES:</u>							
Salaries	\$ 4,384,786	\$ 4,463,297	\$ 4,612,513	\$ 4,832,935	\$ 4,014,015	\$ (818,920)	-16.94%
Benefits	1,209,683	1,191,466	1,245,969	1,258,294	996,337	(261,957)	-20.82%
Purchased Services	1,038,384	1,045,451	1,079,443	1,171,771	1,300,887	129,116	11.02%
Instructional Supplies	328,864	342,601	358,417	381,156	333,072	(48,084)	-12.62%
Capital Expenditures	8,126	7,478	8,725	178,223	181,356	3,133	1.76%
Other Expenditures	186,909	103,454	181,659	8,696	9,224	528	6.07%
TOTAL EXPENDITURES	\$ 7,156,752	\$ 7,153,747	\$ 7,486,726	\$ 7,831,075	\$ 6,834,891	\$ (996,184)	-12.72%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (69,603)	\$ 31,956	\$ (91,159)	\$ 26,706	\$ (361,874)		
<u>OTHER FINANCING SOURCES (USES)</u>							
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<u>FUND BALANCES JULY 1:</u>							
Nonspendable - Food Service							
Restricted - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted - Community Service	\$ 1,290,888	\$ 1,221,285	\$ 1,253,241	\$ 1,162,082	\$ 1,188,788		
<u>FUND BALANCE TRANSFERS:</u>							
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -		
<u>FUND BALANCES JUNE 30:</u>							
Nonspendable - Food Service							
Restricted - Food Service	\$ -	\$ -	\$ -	\$ -	\$ -		
Restricted - Community Service	\$ 1,221,285	\$ 1,253,241	\$ 1,162,082	\$ 1,188,788	\$ 826,914		



INDEPENDENT SCHOOL DISTRICT NO. 273

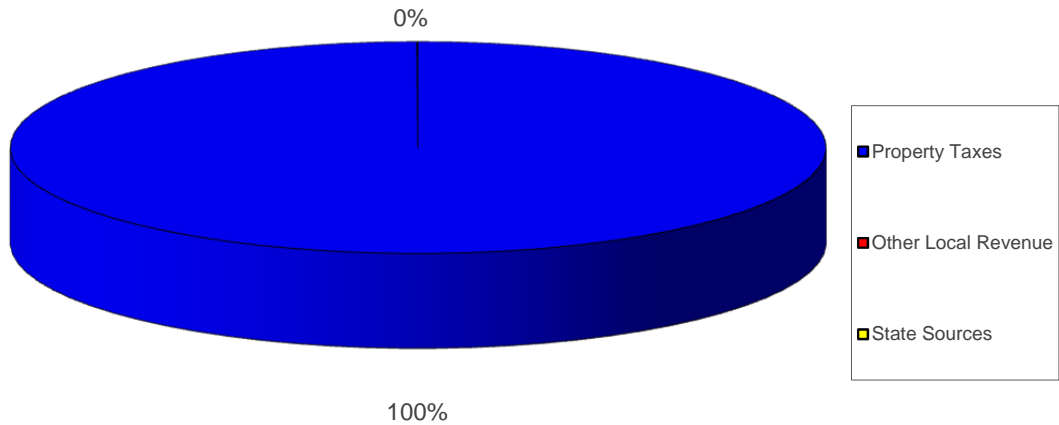
DEBT SERVICE FUND

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

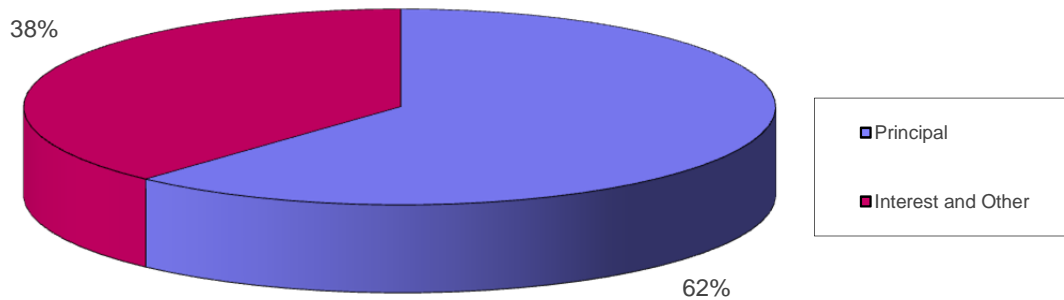
INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE FUND

2014-15 REVENUE - BY SOURCE



2014-15 EXPENDITURE BUDGET - BY OBJECT



INDEPENDENT SCHOOL DISTRICT NO. 273

**DEBT SERVICE FUND BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Object**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	Increase/ (Decrease)	% Inc/(Dec)
REVENUES:							
Property Taxes	\$ 9,927,245	\$ 10,287,758	\$ 10,153,102	\$ 6,970,712	\$ 7,093,181	\$ 122,469	1.76%
Other Local Revenue	4,542	58,038	45,719	2,600	2,500	(100)	-3.85%
State Sources	83,372	92,492	134	-	-	-	n/a
Federal Sources	-	-	-	-	-	-	0.00%
TOTAL REVENUE	\$ 10,015,159	\$ 10,438,288	\$ 10,198,955	\$ 6,973,312	\$ 7,095,681	\$ 122,369	1.75%
EXPENDITURES:							
<i>Debt Service:</i>							
Principal	\$ 6,710,000	\$ 6,975,000	\$ 7,255,000	\$ 4,085,000	\$ 4,115,000	\$ 30,000	0.73%
Interest and fiscal charges	3,330,350	3,303,028	5,932,322	2,716,965	2,544,928	(172,037)	-6.33%
TOTAL EXPENDITURES	\$ 10,040,350	\$ 10,278,028	\$ 13,187,322	\$ 6,801,965	\$ 6,659,928	\$ (142,037)	-2.09%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (25,191)	\$ 160,260	\$ (2,988,367)	\$ 171,347	\$ 435,753		
OTHER FINANCING SOURCES (USES)							
Bond Proceeds	\$ -	\$ 50,370,000	\$ -	\$ -	\$ -		
Bond Refunding Proceeds Held in Escrow	-	8,509,577	(55,293,580)	-	-		
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ 58,879,577	\$ (55,293,580)	\$ -	\$ -		
<i>*net of premiums and issuance costs*</i>							
FUND BALANCES JULY 1:							
Restricted	\$ 43,035	\$ 17,844	\$ 59,057,681	\$ 775,734	\$ 947,081		
FUND BALANCE TRANSFERS:							
Restricted	n/a	n/a	n/a	n/a	n/a		
FUND BALANCES JUNE 30:							
Restricted	\$ 17,844	\$ 59,057,681	\$ 775,734	\$ 947,081	\$ 1,382,834		

INDEPENDENT SCHOOL DISTRICT NO. 273

DEBT SERVICE Schedule of Long Term Debt and Schedule of Long Term Debt Principal and Interest Maturities

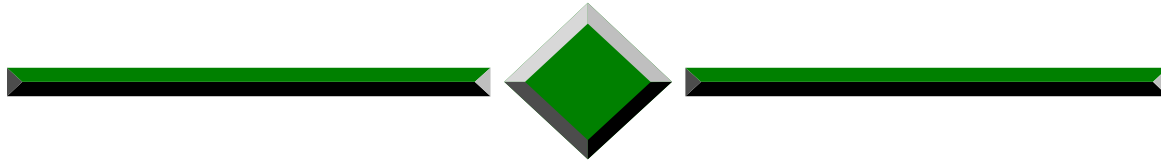
SCHEDULE OF LONG TERM DEBT AS OF JUNE 30, 2014

<u>LONG TERM DEBT</u>	<u>ISSUE DATE</u>	<u>INTEREST RATES</u>	<u>FINAL MATURITY DATE</u>	<u>BALANCE OUTSTANDING</u>
G.O. Bonds	5/8/2008	3.00-3.60%	2/1/2019	\$2,435,000
G.O. Bonds	9/7/2011	4.00-5.00%	2/1/2026	46,925,000
G.O. Alternative Facilities Bonds	2/21/2013	2.00-3.00%	2/1/2026	11,575,000
TOTAL LONG TERM DEBT				<u>\$60,935,000</u>

excludes bonds to be issued 12/15/2014

SCHEDULE OF LONG TERM DEBT PRINCIPAL AND INTEREST MATURITIES

<u>FISCAL YEAR ENDING</u> <u>30-Jun</u>	<u>BOND PRINCIPAL</u>	<u>BOND INTEREST</u>	<u>TOTAL</u>
2015	4,115,000	2,539,928	6,654,928
2016	4,245,000	2,342,823	6,587,823
2017	4,475,000	2,138,798	6,613,798
2018	4,815,000	1,922,808	6,737,808
2019	5,055,000	1,689,633	6,744,633
2020	5,365,000	1,444,163	6,809,163
2021	5,625,000	1,188,013	6,813,013
2022	5,895,000	920,263	6,815,263
2023	6,125,000	696,263	6,821,263
2024	6,365,000	462,263	6,827,263
2025	4,445,000	215,819	4,660,819
2026	4,410,000	110,250	4,520,250
TOTALS	<u>\$60,935,000</u>	<u>\$15,671,024</u>	<u>\$76,606,024</u>



INDEPENDENT SCHOOL DISTRICT NO. 273

CAPITAL PROJECT-BUILDING CONSTRUCTION FUND

The Capital Project-Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, or the Alternative Bonding Program (including levies). Construction costs for buildings and additions consist of the following: expenditures for general construction, advertisement for contracts, payments on contracts of construction, installations of plumbing, heating, lighting, ventilating and electrical systems, expenditures for lockers, elevators, and other equipment; architectural and engineering services, travel expenses; paint and decorating expenses, and any other related costs. Also includes all costs associated with the District's technology levy including equipment, training costs, contracted services and salary & benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**CAPITAL PROJECT- BUILDING CONSTRUCTION FUND BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Object**

	2010-11	2011-12	2012-13	2013-14	2014-15	Increase/	%
	Actual	Actual	Actual	Actual	Budget	(Decrease)	Inc/(Dec)
<u>REVENUES:</u>							
Property Taxes	\$ 1,496,806	\$ 1,895,634	\$ 2,392,234	\$ 8,856,632	\$ 9,199,284	\$ 342,652	3.87%
Other Local Revenue	-	429	384	219	-	(219)	-100.00%
State Sources	-	-	-	-	-	-	n/a
Federal Sources	-	-	-	-	-	-	n/a
TOTAL REVENUE	\$ 1,496,806	\$ 1,896,063	\$ 2,392,618	\$ 8,856,851	\$ 9,199,284	\$ 342,433	3.87%
<u>EXPENDITURES:</u>							
<i>Current:</i>							
Salaries and Wages	\$ 350,623	\$ 376,258	\$ 505	\$ 1,282,012	\$ 1,316,411	\$ 34,399	2.68%
Employee Benefits	99,849	106,553	351	398,708	411,902	13,194	3.31%
Purchased Services	56,543	112,591	28,015	133,554	331,525	197,971	148.23%
Supplies and Materials	-	-	-	195,088	125,968	(69,120)	-35.43%
Capital Expenditures	824,105	2,099,280	4,092,681	13,522,748	12,537,951	(984,797)	-7.28%
Other Expenditures	-	-	-	117,972	-	(117,972)	-100.00%
TOTAL EXPENDITURES	\$ 1,331,120	\$ 2,694,682	\$ 4,121,552	\$ 15,650,082	\$ 14,723,757	\$ (926,325)	-5.92%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 165,686	\$ (798,619)	\$ (1,728,934)	\$ (6,793,231)	\$ (5,524,473)		
<u>OTHER FINANCING SOURCES</u>							
General Obligation Bond Proceeds/Premiums	\$ 113,315	\$ 1,615,000	\$ 11,669,012	\$ 1,740,000	\$ 6,000,000		
FUND BALANCES JULY 1:							
Unassigned	\$ (1,994,405)	\$ (1,715,404)	\$ (899,023)	\$ 9,041,055	\$ 3,987,824		
FUND BALANCE TRANSFERS:							
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -		
FUND BALANCES JUNE 30:							
Unassigned	\$ (1,715,404)	\$ (899,023)	\$ 9,041,055	\$ 3,987,824	\$ 4,463,351		



INDEPENDENT SCHOOL DISTRICT NO. 273

INTERNAL SERVICE FUND

An internal service fund is used to account for the financing of goods and services provided by one department to another within the school district or to other governmental units on a cost reimbursement basis. The most common use of an internal service fund by school districts is for self insurance programs. The district is using the internal service fund to reserve funds for post employment benefits.

INDEPENDENT SCHOOL DISTRICT NO. 273

**INTERNAL SERVICE FUND BUDGET
FY 14-15 With Comparative Information for Fiscal Years 11 thru 14
Expenditures - by Object**

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>%</u> <u>Inc/(Dec)</u>
<u>NON OPERATING INCOME:</u>							
Contribution from the General Fund	\$ 797,869	\$ 781,809	\$ 808,024	\$ 820,368	\$ 800,000	\$ (20,368)	-2.48%
TOTAL NON OPERATING INCOME	\$ 797,869	\$ 781,809	\$ 808,024	\$ 820,368	\$ 800,000	\$ (20,368)	-2.48%
<u>NON OPERATING EXPENSE:</u>							
Contribution to the General Fund	\$ 727,940	\$ 731,512	\$ 759,802	\$ 753,725	\$ 761,000	\$ 7,275	0.97%
TOTAL NON OPERATING EXPENSE	\$ 727,940	\$ 731,512	\$ 759,802	\$ 753,725	\$ 761,000	\$ 7,275	0.97%
CHANGE IN NET ASSETS	\$ 69,929	\$ 50,297	\$ 48,222	\$ 66,643	\$ 39,000		
NET ASSETS JULY 1:							
Unrestricted	\$ 123,364	\$ 193,293	\$ 243,590	\$ 291,812	\$ 358,455		
NET ASSETS JUNE 30:							
Unrestricted	\$ 193,293	\$ 243,590	\$ 291,812	\$ 358,455	\$ 397,455		

PROGRAM DESCRIPTIONS

District and School Administration

School board, superintendent, principals, and director of special education. Included are the costs of their immediate offices, including those individuals in direct support of the administrator.

District Support Services

General and other administrative support, human resources, community relations, elections, census and student accounting, printing, legal, business support services, and information systems and services.

Regular Instruction

All activities dealing directly with the teaching of pupils, the interaction between teachers and pupils in the classroom and co-curricular activities at the kindergarten, elementary, and secondary levels. Includes Gifted & Talented, Limited English Proficiency, Title I, Co-Curricular and Athletics.

Vocational Instruction

Courses which develop knowledge, skills, attitudes, and behavioral characteristics for students seeking career exploration and employability. Agriculture, Personal and Family Living, Business, and Trade and Industrial.

Special Education Instruction

Activities providing learning experiences for pupils of any age who, because of certain atypical characteristics or conditions, have been identified as requiring, or who would benefit by, educational programs differentiated from those provided pupils in regular or vocational instruction. Activities include Developmental Cognitive Disabilities, Physically Impaired, Hearing Impaired, Visually Impaired, Learning Disabled, Emotional Behavior Disorder, Autistic Spectrum Disorders, Developmentally Delayed, and Federal Programs.

Instructional Support Services

Activities for assisting the instructional staff with the process of providing K-12 learning experiences. Curriculum, Staff Development, and Education Media

Pupil Support Services

All services provided to students not classified as instructional services. Counseling, Health Service, Psychological Service, Social Work, and Pupil Transportation.

Site, Buildings and Equipment

Acquisition, operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds of the school District.

Fiscal and Other Fixed Costs

Fiscal and fixed costs. Property and liability insurance and aid anticipation certificate cost.

EDINA PUBLIC SCHOOLS
Revenues by Fund

FUND	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
GENERAL	86,321,038	88,769,978	93,704,771	91,780,232	99,076,323	94,729,344
FOOD SERVICE	3,208,083	3,277,313	3,308,575	3,271,491	3,397,050	3,397,050
COMMUNITY SERVICES	7,087,145	7,185,704	7,395,570	7,857,781	6,381,059	6,473,017
CONSTRUCTION (ALT FACILITY)	1,610,121	3,511,063	14,061,630	8,856,851	16,405,567	15,199,284
DEBT SERVICE	10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
SELF INSURANCE	797,870	781,809	808,024	820,368	800,000	800,000
GRAND TOTAL	109,039,415	172,843,732	129,783,945	119,560,035	133,155,680	127,694,376

EDINA PUBLIC SCHOOLS
Revenues by Organization

FUND	ORGANIZATION	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	DISTRICT WIDE	85,013,488	87,333,732	92,420,373	90,312,944	97,720,128	93,373,149
General	SOUTH VIEW MIDDLE SCHOOL	125,463	195,701	199,403	204,951	166,500	166,500
General	VALLEY VIEW MIDDLE SCHOOL	58,952	127,840	98,032	103,517	81,837	81,837
General	EDINA HIGH SCHOOL	1,000,087	1,112,704	986,963	1,158,819	1,107,858	1,107,858
General	CONCORD	4,266	-	-	-	-	-
General	CORNELIA	11,691	-	-	-	-	-
General	COUNTRYSIDE	35,621	-	-	-	-	-
General	HIGHLANDS	38,501	-	-	-	-	-
General	CREEK VALLEY	1,195	-	-	-	-	-
General	NORMANDALE	31,773	-	-	-	-	-
General Total		86,321,038	88,769,977	93,704,771	91,780,232	99,076,323	94,729,344
Food Service	DISTRICT WIDE	1,338,108	1,335,237	1,381,401	1,368,330	1,442,050	1,442,050
Food Service	OUR LADY OF GRACE	190,683	198,706	203,056	207,098	211,000	211,000
Food Service	SOUTH VIEW MIDDLE SCHOOL	459,036	474,371	492,247	478,142	505,000	505,000
Food Service	VALLEY VIEW MIDDLE SCHOOL	577,634	610,029	588,047	571,647	595,000	595,000
Food Service	EDINA HIGH SCHOOL	642,623	658,969	643,824	646,275	644,000	644,000
Food Service Total		3,208,083	3,277,313	3,308,575	3,271,491	3,397,050	3,397,050
Community Ed	DISTRICT WIDE	7,087,145	7,185,705	7,395,570	7,857,781	6,381,059	6,473,017
Community Ed Total		7,087,145	7,185,705	7,395,570	7,857,781	6,381,059	6,473,017
Alt Facility	DISTRICT WIDE	1,610,121	1,895,634	14,061,246	8,856,632	16,405,567	15,199,284
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	-	1,615,429	384	-	-	-
Alt Facility	CONCORD	-	-	-	167	-	-
Alt Facility	CORNELIA	-	-	-	52	-	-
Alt Facility Total		1,610,121	3,511,063	14,061,630	8,856,851	16,405,567	15,199,284
Debt	DISTRICT WIDE	10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
Debt Total		10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
Self Insurance	DISTRICT WIDE	797,870	781,809	808,024	820,368	800,000	800,000
Self Insurance Total		797,870	781,809	808,024	820,368	800,000	800,000
Grand Total		109,039,415	172,843,733	129,783,945	119,560,035	133,155,680	127,694,376

EDINA PUBLIC SCHOOLS
Revenues by Program

FUND	PROGRAM	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	GENERAL	73,384,098	71,215,648	72,680,061	76,146,449	79,719,704	79,375,815
General	GENERAL ADMINISTRATIVE SUPPORT	-	-	-	-	-	-
General	BUSINESS SUPPORT SERVICES	-	-	-	-	-	-
General	GENERAL ELEMENTARY	31,593	1,896,285	1,910,863	1,941,057	1,948,202	1,946,359
General	TITLE II IMPROVING TEACH QLTY	171,861	90,196	91,660	99,552	78,409	95,521
General	TITLE III, PART A ENGLISH LA	50,604	32,518	28,140	42,095	35,393	41,625
General	TITLE IV PART A-SAFE DRUG FREE	-	-	-	-	-	-
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	-
General	SECONDARY GENERAL	37,850	52,256	39,080	38,524	-	-
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	337,792	213,954
General	GIFTED & TALENTED	129,638	127,095	130,218	129,065	134,671	134,096
General	CO-CURRICULAR ACTIVITIES	219,647	552,773	468,178	542,696	398,687	398,687
General	BOYS/GIRLS ATHLETICS	25,250	28,077	26,743	42,900	28,800	28,800
General	BOYS ATHLETICS	252,410	274,020	282,363	235,120	348,486	348,486
General	GIRLS ATHLETICS	181,016	192,887	176,693	222,028	254,072	254,072
General	EXTRA-CURRICULAR ACTIVITIES	2,065	2,245	(26,833)	400	400	400
General	SPECIAL ED GENERAL	7,071,018	8,044,778	9,443,463	9,916,588	9,020,640	9,870,640
General	EARLY CHILDHOOD SPECIAL ED	390,553	71,934	59,065	55,779	61,714	47,021
General	SPEC ED STUDENTS W/O DISABILITY	41,649	50,000	-	-	-	-
General	GENERAL INSTRUCTIONAL SUPPORT	45,316	23,342	20,093	25,000	25,000	25,000
General	STAFF DEVELOPMENT	-	997,815	1,013,992	1,036,458	1,086,800	1,086,326
General	PUPIL TRANSPORTATION	3,523,776	3,981,771	2,563,619	425,136	612,000	446,000
General	OPERATIONS & MAINTENANCE	90,972	122,610	126,265	121,611	123,750	123,750
General	CAPITAL FACILITIES	525,654	807,896	4,419,903	367,367	4,861,803	292,792
General Total		86,321,038	88,769,978	93,704,771	91,780,232	99,076,323	94,729,344
Food Service	FOOD SERVICE	3,208,083	3,277,313	3,308,575	3,271,491	3,397,050	3,397,050
Food Service Total		3,208,083	3,277,313	3,308,575	3,271,491	3,397,050	3,397,050
Community Ed	GENERAL COMM EDUCATION	875,560	846,058	874,370	903,988	1,018,448	959,413
Community Ed	ADULTS W/DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	SCHOOL AGE CARE	3,855,020	3,816,196	3,883,737	4,149,739	2,827,474	2,827,454
Community Ed	EARLY CHILDHOOD & FAMILY ED	603,804	645,608	645,141	639,456	637,849	672,571
Community Ed	SCHOOL READINESS	51,614	70,538	73,677	89,248	104,431	103,306
Community Ed	YOUTH DEVELOPMENT SERVICE	-	-	1,168,111	1,248,806	1,057,201	1,160,201
Community Ed	OTHER COMMUNITY EDUCATION	1,695,945	1,802,104	745,332	821,343	730,454	744,870
Community Ed Total		7,087,145	7,185,705	7,395,570	7,857,781	6,381,059	6,473,017
Alt Facility	CAPITAL FACILITIES	-	1,615,429	11,669,396	-	11,765,000	6,000,000
Alt Facility	BUILDING CONSTRUCTION	1,496,806	1,895,634	2,392,234	8,856,851	4,640,567	9,199,284
Alt Facility	TRANSFERS	113,315	-	-	-	-	-
Alt Facility Total		1,610,121	3,511,063	14,061,630	8,856,851	16,405,567	15,199,284
Debt	GENERAL	10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
Debt Total		10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
Self Insurance	GENERAL	797,870	781,809	808,024	820,368	800,000	800,000
Self Insurance Total		797,870	781,809	808,024	820,368	800,000	800,000
Grand Total		109,039,415	172,843,733	129,783,945	119,560,035	133,155,680	127,694,376

EDINA PUBLIC SCHOOLS
Revenues by Finance

FUND	FINANCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	GENERAL	74,930,326	73,957,549	76,486,490	78,285,985	80,883,008	81,253,782
General	FED ARRA STABILIZATION	-	-	-	-	-	-
General	FED EDUCATION JOBS FUND FY12	-	1,394,821	-	-	-	-
General	OPERATING CAPITAL	2,575,521	2,133,211	2,090,554	2,116,361	2,197,909	2,196,999
General	AREA LEARNING CENTER	152,225	190,114	137,584	135,937	150,500	147,670
General	AREA LRNING CTR STATE APPROVED	231,476	329,518	305,254	362,648	337,855	365,251
General	TELECOMMUNICATIONS ACCESS	-	-	52,309	60,554	60,294	50,000
General	ACHIEVEMENT & INTEGRATION	-	-	-	877,399	908,253	897,236
General	ALTERNATIVE ATTENDANCE	69,696	70,428	63,318	-	-	-
General	INTEGRATION AID & LEVY	853,812	839,921	910,917	-	-	-
General	STAFF DEVELOPMENT	-	997,815	1,013,992	1,036,458	1,086,800	1,086,326
General	BASIC SKILLS	-	352,964	408,635	388,462	345,688	352,447
General	INCENTIVE REVENUE	-	-	-	94,498	94,061	94,000
General	LEARNING AND DEVELOPMENT	-	1,862,478	1,869,452	1,911,938	1,913,202	1,911,359
General	ALTERNATIVE TEACHER PAY SYSTEM	2,104,275	2,151,671	2,179,422	2,196,517	2,204,120	2,204,120
General	SAFE SCHOOLS CRIME LEVY	379,698	392,136	395,394	398,292	424,778	424,778
General	MED ASSIST THIRD PARTY BILLING	-	13,000	150,975	131,954	165,000	115,000
General	GIFTED AND TALENTED	129,638	127,095	130,218	129,065	134,671	134,096
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	337,792	213,954
General	TITLE II IMPROVE TEACHER QULTY	171,861	90,196	91,660	99,552	78,409	95,521
General	TITLE V INNOVATIVE PROGRAMS	-	-	-	-	-	-
General	TITLE III, PART A ENGLISH LA	50,604	32,518	28,140	42,095	35,393	41,625
General	PL101-476 GENL SPEC EDUCATION	1,283,517	1,429,108	1,233,884	1,201,900	1,185,640	1,185,640
General	PL101-476 EARLY EDUCATION HAND	49,424	35,643	28,033	28,142	34,077	28,614
General	SPECIAL ED DESCRETIONARY GRANT	-	-	-	-	-	-
General	INFNTS & TDLRS (0-2) PL102-119	341,128	36,291	31,032	27,637	27,637	18,407
General	FED EARLY INTERVENING SERVICES	41,649	50,000	-	-	-	-
General	FEDERAL DRUG ABUSE PREVENTION	-	-	-	-	-	-
General	FEDERAL - CIMP	4,687	5,781	8,140	3,905	8,220	8,220
General	IDEA PART B 619 PROF DEVELPMNT	1,590	1,408	-	-	-	-
General	IDEA INTERAGENCY	12,239	-	-	-	-	-
General	ARRA PART B 611	871,945	-	-	-	-	-
General	ARRA PART B 619	40,958	0	-	-	-	-
General	ARRA TARGETED BIRTH-2	27,062	9,954	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	132,765	29,003	-	-	-	-
General	FEDERAL PERKINS GRANT	12,685	13,761	12,430	13,524	-	-
General	FEDERAL PERKINS COOP	5,447	-	-	-	-	-
General	TRANS TO MULTI-DISTRICT INTEGRATIO	927,947	1,105,043	1,189,810	1,147,994	1,120,000	1,150,000
General	REGULAR TO AND FROM SCHOOL	401,261	345,489	349,280	357,593	380,000	380,000
General	CAPITAL PROJECTS LEVY	-	-	3,870,155	-	4,558,717	-
General	COLLABORATION EARLY INTERVENTION	197,792	401,635	323,139	233,709	300,000	270,000
General	CAREER AND TECHNICAL - GENERAL	31,497	52,219	44,781	39,299	39,299	39,299
General	CAREER AND TECHNICAL - SPEC ED	91,939	74,182	53,035	66,409	65,000	65,000
General	LEARN & SERVE AMERICA	13,700	13,495	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	36,604	25,700	(4,467)	-	-	-
General Total		86,321,038	88,769,978	93,704,771	91,780,232	99,076,323	94,729,344
Food Service	NAT'L SCHOOL LUNCH PROGRAM	1,316,594	1,320,974	1,363,591	1,344,604	1,451,000	1,451,000
Food Service	SCHOOL BREAKFAST PROGRAM	27,021	28,771	34,913	32,249	28,800	28,800
Food Service	A LA CARTE FOOD SERVICE	1,864,468	1,927,568	1,910,071	1,894,639	1,917,250	1,917,250
Food Service Total		3,208,083	3,277,313	3,308,575	3,271,491	3,397,050	3,397,050
Community Ed	GENERAL	4,701,822	4,656,745	4,732,038	5,062,726	3,768,726	3,709,671
Community Ed	COMMUNITY EDUCATION	1,021,958	1,108,766	1,183,943	1,261,708	1,096,400	1,213,816
Community Ed	EARLY CHILDHOOD & FAMILY ED	599,212	640,824	640,277	634,720	633,113	667,827
Community Ed	ADULTS WITH DISABILITIES	5,202	5,202	5,202	5,202	5,202	5,202
Community Ed	ECFE HOME VISIT	4,592	4,784	4,864	4,736	4,736	4,744
Community Ed	LEARNING READINESS	51,614	70,538	73,677	89,248	104,431	103,306
Community Ed	NONPUBLIC HEALTH SERVICES	-	-	-	-	-	-
Community Ed	NONPUBLIC TEXTBOOKS	170,613	157,016	183,231	182,614	193,713	193,713
Community Ed	EARLY CHILDHOOD SCREENING	28,390	28,040	33,575	32,635	17,000	17,000
Community Ed	CHILDREN W DISABILITIES IN S A C	375,264	415,457	415,000	446,544	446,484	446,484
Community Ed	COLLABORATION EARLY INTERVENTION	128,479	98,332	123,763	137,649	111,254	111,254
Community Ed Total		7,087,145	7,185,705	7,395,570	7,857,781	6,381,059	6,473,017
Alt Facility	GENERAL	92,122	-	662,170	-	-	-
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	521,192	885,412	13,399,076	4,218,529	16,405,567	10,640,567
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	1,615,429	384	219	-	-
Alt Facility	CAPITAL PROJECTS LEVY	996,806	1,010,222	-	4,638,103	-	4,558,717
Alt Facility Total		1,610,121	3,511,063	14,061,630	8,856,851	16,405,567	15,199,284
Debt Total		10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
Self Insurance	GENERAL	797,870	781,809	808,024	820,368	800,000	800,000
Self Insurance Total		797,870	781,809	808,024	820,368	800,000	800,000
Grand Total		109,039,415	172,843,733	129,783,945	119,560,035	133,155,680	127,694,376

EDINA PUBLIC SCHOOLS
Revenues by Source

FUND	SOURCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	PROPERTY TAX LEVY	20,102,429	20,291,651	24,702,630	20,644,304	25,922,156	21,363,439
General	FISCAL DISPARITIES	830,552	708,236	898,432	893,956	800,000	800,000
General	COUNTY APPORTIONMENT	368,344	340,066	333,702	446,530	347,000	347,000
General	MISC TAX REVENUES	(1,604)	(17,893)	(7,246)	61,285	10,000	10,000
General	PROPERTY TAX SHIFT REVENUE	7,551,752	2,491,199	1,310,414	(11,379,862)	-	-
General	TUITION FROM MN SCHOOL DISTRICT	61,080	411,143	114,321	140,710	46,000	60,000
General	TUITION FROM PATRONS	10,500	5,250	-	-	-	22,850
General	FEES FROM PATRONS	336,055	422,160	467,631	523,005	499,935	499,935
General	ADMISSION AND STUDENT ACTIVITY	314,003	632,602	446,942	491,149	520,710	520,710
General	THIRD PARTY-MN DEPT HUMAN SVC	-	13,000	150,975	131,954	165,000	115,000
General	INTEREST EARNINGS	18,544	8,660	13,030	20,622	10,000	20,000
General	RENT	537,306	608,263	552,834	645,140	559,600	559,600
General	GIFTS & BEQUESTS	536,265	20,744	34,697	32,284	-	32,000
General	MISCELLANEOUS	665,421	721,141	720,949	607,997	636,669	603,787
General	ENDOWMENT FUND	201,548	210,171	248,037	253,582	234,649	233,799
General	GENERAL EDUCATION AID	50,244,450	51,412,289	52,519,716	53,725,703	57,167,931	56,589,573
General	SHARE TIME AID	11,541	5,978	12,880	12,456	10,000	10,000
General	ABATEMENT AID	17,886	10,309	35,048	24,426	24,427	15,670
General	HOMESTEAD MARKET VALUE CREDI	49,399	63,998	151	-	-	-
General	STATE PROPERTY TAX SHIFT	(7,551,752)	(2,491,199)	(1,310,414)	11,379,862	-	-
General	STATE AIDS AND GRANTS	2,346,305	2,213,236	2,851,682	2,851,401	2,865,078	2,884,000
General	SPECIAL EDUCATION AID	6,575,229	7,432,703	7,938,984	8,463,560	7,600,000	8,500,000
General	OTHER MDE AID	(7,223)	-	-	-	-	-
General	FEDERAL AIDS AND GRANTS	2,855,931	3,268,753	1,644,188	1,788,360	1,679,531	1,573,574
General	FEDERAL AID FLOW THRU STATE	240,399	75,753	38,995	41,161	27,637	18,407
General	FEDERAL OVERPAYMENT REFUND	(35,083)	-	-	(20,361)	-	-
General	MATERIALS FOR RESALE	-	-	-	-	-	-
General	SALE OF EQUIPMENT	-	-	-	-	-	-
General	INSURANCE RECOVERY	41,760	(88,236)	(13,807)	1,007	(50,000)	(50,000)
General Total		86,321,038	88,769,978	93,704,771	91,780,232	99,076,323	94,729,344
Food Service	INTEREST EARNINGS	1,209	682	610	867	1,000	1,000
Food Service	STATE AIDS AND GRANTS	56,202	56,071	58,927	57,125	61,800	61,800
Food Service	REGULAR LUNCH	117,468	117,149	148,957	190,848	140,000	140,000
Food Service	FREE & REDUCED	199,124	214,309	212,616	165,175	235,000	235,000
Food Service	COMMODITIES PAYMENT	70,647	43,567	45,094	48,996	40,000	40,000
Food Service	COMMODITIES GOODS	23,611	36,576	10,616	8,771	10,000	10,000
Food Service	BREAKFAST	25,035	26,769	31,277	29,162	25,000	25,000
Food Service	FOOD SALES TO PUPILS	2,594,603	2,672,452	2,691,293	2,665,401	2,771,750	2,771,750
Food Service	SPECIAL FUNCTION SALES	120,184	109,738	109,185	105,146	112,500	112,500
Food Service Total		3,208,083	3,277,313	3,308,575	3,271,491	3,397,050	3,397,050
Community Ed	PROPERTY TAX LEVY	933,746	932,033	1,014,395	1,037,318	1,110,286	1,108,331
Community Ed	FISCAL DISPARITIES	15,277	25,378	27,234	29,946	15,000	15,000
Community Ed	MISC TAX REVENUES	13	70	(231)	89	-	-
Community Ed	PROPERTY TAX SHIFT REVENUE	473,794	34,489	19,295	(531,142)	-	-
Community Ed	TUITION FROM PATRONS	5,652,761	5,758,426	5,823,236	6,239,297	4,735,625	4,769,386
Community Ed	FEES FROM PATRONS	172,633	178,382	201,190	196,743	184,254	195,254
Community Ed	INTEREST EARNINGS	4,913	2,224	1,799	2,467	2,200	2,500
Community Ed	GIFTS & BEQUESTS	15,298	18,252	15,218	60,753	51,100	38,000
Community Ed	MISCELLANEOUS	11,172	4,725	21,471	2,644	1,850	7,150
Community Ed	ABATEMENT AID	1,900	1,488	5,033	4,289	5,000	5,000
Community Ed	HOMESTEAD MARKET VALUE CREDI	7,878	8,610	13	-	-	-
Community Ed	STATE PROPERTY TAX SHIFT	(473,794)	(34,489)	(19,295)	531,142	-	-
Community Ed	STATE AIDS AND GRANTS	100,942	99,100	102,981	101,622	82,031	138,683
Community Ed	NON-PUBLIC STATE AID	170,613	157,016	183,231	182,614	193,713	193,713
Community Ed Total		7,087,145	7,185,705	7,395,570	7,857,781	6,381,059	6,473,017
Alt Facility	PROPERTY TAX LEVY	1,467,163	1,895,634	2,392,234	8,856,632	4,640,567	9,199,284
Alt Facility	FISCAL DISPARITIES	29,680	-	-	-	-	-
Alt Facility	MISC TAX REVENUES	(37)	-	-	-	-	-
Alt Facility	INTEREST EARNINGS	-	429	384	219	-	-
Alt Facility	MISCELLANEOUS	-	-	-	-	-	-
Alt Facility	SALE OF BONDS	-	-	11,669,012	-	11,765,000	6,000,000
Alt Facility	CERTIFICATES OF PARTICIPATION	-	1,615,000	-	-	-	-
Alt Facility	PERMANENT TRANSF OTHER FUNDS	113,315	-	-	-	-	-
Alt Facility Total		1,610,121	3,511,063	14,061,630	8,856,851	16,405,567	15,199,284
Debt	PROPERTY TAX LEVY	9,762,765	10,027,123	10,045,702	6,779,555	6,918,181	6,918,181
Debt	FISCAL DISPARITIES	164,109	259,949	109,661	191,157	175,000	175,000
Debt	MISC TAX REVENUES	371	686	(2,261)	-	-	-
Debt	INTEREST EARNINGS	4,542	58,038	45,719	2,600	2,500	2,500
Debt	HOMESTEAD MARKET VALUE CREDI	83,372	92,492	134	-	-	-
Debt	SALE OF BONDS	-	58,879,577	306,420	-	-	-
Debt Total		10,015,158	69,317,865	10,505,375	6,973,312	7,095,681	7,095,681
Self Insurance	MISCELLANEOUS	797,870	781,809	808,024	820,368	800,000	800,000
Self Insurance Total		797,870	781,809	808,024	820,368	800,000	800,000
Grand Total		109,039,415	172,843,733	129,783,945	119,560,035	133,155,680	127,694,376

EDINA PUBLIC SCHOOLS
Expenditures by Fund

FUND	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
GENERAL	85,771,866	86,950,304	92,136,639	90,278,647	97,558,110	95,375,663
FOOD SERVICE	3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470
COMMUNITY SERVICES	7,156,829	7,153,747	7,486,731	7,831,075	6,592,089	6,834,891
CONSTRUCTION (ALT FACILITY)	1,331,120	2,694,683	4,121,552	13,910,081	12,132,055	14,723,757
DEBT SERVICE	10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
SELF INSURANCE	727,940	731,513	759,801	753,724	761,000	761,000
GRAND TOTAL	108,243,482	110,960,589	176,553,355	122,759,214	127,052,682	127,722,709

EDINA PUBLIC SCHOOLS
Expenditures by Organization

FUND	ORGANIZATION	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	DISTRICT WIDE	38,017,053	35,920,966	38,604,738	35,072,472	43,054,457	38,335,407
General	SOUTH VIEW MIDDLE SCHOOL	8,264,581	8,790,678	9,074,946	9,003,240	8,775,001	9,125,151
General	VALLEY VIEW MIDDLE SCHOOL	8,266,548	8,941,644	9,072,292	9,461,772	9,372,962	9,716,565
General	EDINA HIGH SCHOOL	12,584,655	12,875,947	13,851,594	14,043,916	13,495,876	14,140,419
General	NON-PUBLIC SCHOOLS	2,171	40,769	70,338	68,196	73,939	74,772
General	CONCORD	3,715,457	3,898,223	4,053,512	4,163,755	4,499,461	4,682,773
General	CORNELIA	3,437,395	3,461,620	3,797,760	3,904,895	3,865,765	4,127,367
General	COUNTRYSIDE	3,071,049	3,426,574	3,448,966	3,739,639	3,632,528	3,942,856
General	HIGHLANDS	2,321,313	3,322,391	3,302,202	3,430,688	3,430,146	3,554,040
General	CREEK VALLEY	3,159,549	3,310,553	3,445,168	3,714,174	3,675,519	3,839,503
General	NORMANDALE	2,932,097	2,960,938	3,052,675	3,352,606	3,385,822	3,505,475
General	ECC-EARLY CHILDHOOD	-	-	350,213	323,296	296,634	331,335
General	HIGH SCHOOL OPTIONS	-	-	12,235	-	-	-
General Total		85,771,866	86,950,304	92,136,639	90,278,647	97,558,110	95,375,663
Food Service	DISTRICT WIDE	3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470
Food Service Total		3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470
Community Ed	CALVIN CHRISTIAN	17,259	14,612	13,701	19,658	19,745	19,745
Community Ed	GOLDEN YEARS MONESSORI	3,767	3,012	2,410	2,103	2,391	2,391
Community Ed	DISTRICT WIDE	6,986,218	6,996,731	7,303,499	7,648,042	6,398,376	6,641,178
Community Ed	OUR LADY OF GRACE	82,364	77,336	77,421	63,296	73,490	73,490
Community Ed	ST PETER'S	3,056	2,198	1,993	1,036	1,671	1,671
Community Ed	CHESTERTON ACADEMY	-	-	23,684	31,946	31,534	31,534
Community Ed	HOME SCHOOL	64,165	59,858	64,023	64,993	64,882	64,882
Community Ed Total		7,156,829	7,153,747	7,486,731	7,831,075	6,592,089	6,834,891
Alt Facility	DISTRICT WIDE	839,929	919,114	245,316	5,140,394	1,309,055	4,803,757
Alt Facility	SOUTH VIEW MIDDLE SCHOOL	7,642	1,314,574	798,303	74,596	1,440,000	-
Alt Facility	VALLEY VIEW MIDDLE SCHOOL	164,610	51,060	440,391	88,089	-	-
Alt Facility	EDINA HIGH SCHOOL	144,403	110,349	200,453	192,032	-	-
Alt Facility	CONCORD	6,466	88,391	2,061,319	4,616,596	175,000	125,000
Alt Facility	CORNELIA	23,368	57,930	113,880	107,518	4,530,000	-
Alt Facility	COUNTRYSIDE	115,939	5,448	-	-	1,125,000	2,900,000
Alt Facility	HIGHLANDS	21,280	117,596	4,108	2,057,876	3,378,000	2,975,000
Alt Facility	CREEK VALLEY	6,483	18,984	257,782	1,632,981	175,000	3,920,000
Alt Facility	NORMANDALE	999	11,237	-	-	-	-
Alt Facility Total		1,331,120	2,694,683	4,121,552	13,910,081	12,132,055	14,723,757
Debt	DISTRICT WIDE	10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Debt Total		10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Self Insurance	DISTRICT WIDE	727,940	731,513	759,801	753,724	761,000	761,000
Self Insurance Total		727,940	731,513	759,801	753,724	761,000	761,000
Grand Total		108,243,482	110,960,589	176,553,355	122,759,214	127,052,682	127,722,709

EDINA PUBLIC SCHOOLS
Expenditures by Program

FUND	PROGRAM	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	BOARD OF EDUCATION	49,255	62,970	70,696	121,126	278,207	158,216
General	OFFICE OF SUP'T	383,785	419,729	510,195	380,762	338,740	338,191
General	INSTRUCTIONAL ADMINISTRATION	78,867	55,438	165,160	5,992	22,911	(16,216)
General	SCHOOL ADMINISTRATION	2,410,509	2,383,310	2,459,596	2,593,019	2,431,772	2,534,610
General	GENERAL ADMINISTRATIVE SUPPORT	1,014,861	1,130,514	911,386	1,156,212	1,169,929	1,248,504
General	OTHER ADMINISTRATIVE SUPPORT	550,546	532,004	590,174	758,715	666,415	699,438
General	BUSINESS SUPPORT SERVICES	1,166,459	1,039,342	1,015,847	1,054,095	1,117,074	1,145,784
General	KINDERGARTEN	951,176	1,018,498	1,039,958	1,138,165	2,161,417	2,198,481
General	GENERAL ELEMENTARY	17,540,245	17,880,330	18,147,988	18,706,111	19,133,005	19,907,140
General	TITLE II IMPROVING TEACH QLTY	171,861	90,196	91,660	99,552	78,409	95,521
General	TITLE III, PART A ENGLISH LA	50,603	35,260	25,398	42,095	35,393	41,625
General	SECONDARY GENERAL	1,316,764	1,241,307	1,773,200	1,212,515	1,619,049	2,234,061
General	ART	1,150,063	1,188,535	1,140,916	1,147,732	1,149,091	1,143,831
General	BUSINESS EDUCATION	109,094	102,410	-	158,146	156,552	184,387
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	337,792	213,954
General	GIFTED & TALENTED	696,760	747,843	816,357	863,937	881,918	917,716
General	ENGLISH SECOND LANGUAGE	1,040,987	1,035,942	1,094,798	1,121,197	1,078,223	1,135,013
General	ENGLISH (LANGUAGE ARTS)	2,904,622	2,854,798	2,931,388	2,989,434	2,892,791	2,995,679
General	FOREIGN LANGUAGE	2,339,840	2,248,347	2,302,452	2,427,337	2,363,252	2,494,701
General	HEALTH, PHY ED & RECREATION	1,557,327	1,512,446	1,556,803	1,616,203	1,572,734	1,542,090
General	FAMILY LIVING SCIENCE	442,791	469,566	477,370	509,540	462,639	440,902
General	INDUSTRIAL EDUCATION	441,207	363,446	428,236	457,677	470,920	460,627
General	MATHEMATICS	2,301,468	2,436,546	2,754,030	2,765,327	2,589,053	2,798,523
General	TECHNOLOGY EDUCATION	-	103,308	39,195	59,327	63,307	64,138
General	MUSIC	1,728,657	1,817,726	1,824,800	1,945,833	1,900,655	1,909,123
General	NATURAL SCIENCE	2,202,458	2,191,649	2,256,267	2,248,918	2,197,778	2,205,891
General	SOCIAL SCIENCES/STUDIES	2,457,258	2,538,489	2,691,167	2,880,099	2,795,389	2,799,454
General	CO-CURRICULAR ACTIVITIES	559,710	727,011	859,045	848,188	767,884	876,330
General	BOYS/GIRLS ATHLETICS	522,593	496,237	564,818	483,433	550,195	556,109
General	BOYS ATHLETICS	556,087	479,369	477,040	477,917	526,827	570,456
General	GIRLS ATHLETICS	472,813	445,245	472,292	477,782	510,514	533,440
General	EXTRA-CURRICULAR ACTIVITIES	-	3,410	6,820	5,264	6,729	6,491
General	SPECIAL NEEDS	152,509	194,199	160,068	168,401	163,019	158,997
General	CAREER AND TECHNICAL - GENERAL	57,056	126,955	206,759	188,749	190,000	117,194
General	SPECIAL ED GENERAL	976,842	653,392	869,955	881,659	866,400	929,254
General	SPEECH/LANGUAGE IMPAIRED	1,423,295	1,496,488	1,468,921	1,468,460	1,470,636	1,543,887
General	MILD-MODERATE DEV COG DISABLED	410,271	492,154	477,893	573,586	501,898	571,673
General	SEVERE-PROFOUND DEV COG DISAB	623,215	625,354	639,082	336,881	358,965	357,520
General	PHYSICALLY IMPAIRED	184,867	279,384	264,364	206,230	213,469	226,766
General	DEAF-HARD OF HEARING	359,690	296,623	302,802	322,883	314,981	335,096
General	VISUALLY IMPAIRED	116,063	99,908	65,078	85,444	102,589	97,357
General	LEARNING DISABILITIES	2,176,153	1,763,867	1,638,461	1,228,020	1,270,455	1,142,893
General	EMOTIONAL/BEHAVIORAL DISORDER	1,105,803	847,325	840,067	1,084,720	991,440	1,020,337
General	DEAF-BLIND	-	27,124	14,750	-	-	-
General	OTHER HEALTH IMPAIRED	1,090,602	1,277,036	1,398,886	1,477,701	1,329,327	1,228,607
General	AUTISTIC	1,897,176	2,396,210	2,495,938	2,643,694	2,478,816	2,777,558
General	EARLY CHILDHOOD SPECIAL ED	1,639,403	1,109,170	1,285,550	1,228,768	1,232,452	1,287,574
General	TRAUMATIC BRAIN INJURY	-	-	62,838	426,673	376,735	429,870
General	SPECIAL EDUCATION GENERAL	4,021,049	3,691,226	3,708,068	3,923,521	3,983,755	3,939,979
General	EARLY INTERVENING SERVICES	343,793	530,708	503,499	953,063	978,775	1,001,543
General	GENERAL INSTRUCTIONAL SUPPORT	1,748,371	1,819,599	1,845,405	1,923,279	3,235,895	2,100,281
General	CURRICULUM DEVELOPMENT	905,317	976,018	453,841	494,505	467,601	488,901
General	LIBRARY MEDIA CENTER	2,951,282	2,838,539	1,680,522	1,517,921	1,335,048	1,562,465
General	STAFF DEVELOPMENT	987,352	1,126,776	1,125,457	980,772	996,449	1,039,984
General	GUIDANCE SERVICES (7-12)	1,377,926	1,392,047	1,342,718	1,271,008	1,248,786	1,327,746
General	GUIDANCE SERV (1-6)	212,698	216,246	219,601	228,137	226,285	241,959
General	HEALTH SERVICES	410,764	557,787	544,477	605,283	612,901	625,334
General	PUPIL TRANSPORTATION	4,366,926	4,970,638	5,236,232	5,144,904	5,352,531	5,382,457
General	OTHER PUPIL SUPPORT SERVICES	301,417	192,969	265,697	295,457	303,094	293,113
General	OPERATIONS & MAINTENANCE	6,575,498	7,095,931	7,158,783	7,473,165	7,239,097	7,513,501
General	CAPITAL FACILITIES	1,708,362	1,698,813	5,938,432	1,782,167	7,160,757	2,970,217
General	RETIREMENT OF NONBONDED DEBT	87,573	73,423	36,899	-	-	-
General	INSURANCE	132,543	227,349	139,339	219,543	229,390	229,390
General	TRANSFERS	113,315	-	-	-	-	-
General Total		85,771,866	86,950,304	92,136,639	90,278,647	97,558,110	95,375,663
Food Service	FOOD SERVICE	3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470
Food Service Total		3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470

EDINA PUBLIC SCHOOLS
Expenditures by Program

FUND	PROGRAM	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
Community Ed	GENERAL COMM EDUCATION	750,542	615,691	629,890	690,140	769,620	685,656
Community Ed	SCHOOL AGE CARE	3,804,703	3,878,286	4,012,421	4,025,177	2,871,559	2,929,824
Community Ed	EARLY CHILDHOOD & FAMILY ED	668,281	555,566	564,710	750,922	712,055	751,538
Community Ed	SCHOOL READINESS	52,749	67,947	76,050	88,250	107,658	104,185
Community Ed	PRE-SCHOOL SCREENING	28,390	28,040	33,576	32,635	17,000	17,000
Community Ed	YOUTH DEVELOPMENT	913,433	1,064,930	1,027,008	1,140,644	1,059,644	1,212,842
Community Ed	OTHER COMMUNITY EDUCATION	938,731	943,287	1,143,076	1,103,307	1,054,553	1,133,846
Community Ed Total		7,156,829	7,153,747	7,486,731	7,831,075	6,592,089	6,834,891
Alt Facility	CAPITAL FACILITIES	-	185,000	12,000	-	-	-
Alt Facility	BUILDING CONSTRUCTION	1,331,120	2,509,683	4,109,552	13,910,081	12,132,055	14,723,757
Alt Facility Total		1,331,120	2,694,683	4,121,552	13,910,081	12,132,055	14,723,757
Debt	RETIREMENT OF LT DEBT	10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Debt Total		10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Self Insurance	GENERAL ADMINISTRATIVE SUPPORT	727,940	731,513	759,801	753,724	761,000	761,000
Self Insurance Total		727,940	731,513	759,801	753,724	761,000	761,000
Grand Total		108,243,482	110,960,589	176,553,355	122,759,214	127,052,682	127,722,709

EDINA PUBLIC SCHOOLS
Expenditures by Finance

FUND	FINANCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	GENERAL	52,783,851	51,879,895	54,789,063	56,063,272	58,078,060	60,642,756
General	FED EDUCATION JOBS FUND FY12	-	1,394,821	-	-	-	-
General	OPERATING CAPITAL	2,755,701	2,591,477	2,490,579	2,212,121	3,042,595	3,690,959
General	AREA LEARNING CENTER	286,228	196,604	294,801	144,737	277,168	262,587
General	AREA LRNING CTR STATE APPROVD	214,143	311,043	329,967	369,593	323,283	346,177
General	ACHIEVEMENT & INTEGRATION	-	-	-	851,182	857,171	937,090
General	50% SITE-STAFF DEVELOPMENT	450,000	500,000	-	980,772	-	-
General	25% EXEMPLARY GRANTS-STAFF DEV	251,444	276,300	-	-	-	-
General	25% DISTWIDE-STAFF DEVELOPMENT	287,352	346,096	-	-	-	-
General	INTERDISTRICT COOPERATIVE	640,981	656,832	-	-	-	-
General	TELECOMMUNICATIONS ACCESS COST	69,308	118,018	-	-	-	-
General	ALTERNATIVE ATTENDANCE	78,047	71,233	63,321	-	-	-
General	INTEGRATION AID & LEVY	886,344	885,923	918,321	-	-	-
General	STAFF DEVELOPMENT	-	-	1,125,457	-	996,449	-
General	BASIC SKILLS	1,130,942	1,218,556	1,064,954	1,113,795	1,078,223	1,127,610
General	INCENTIVE REVENUE	-	-	-	98,372	94,498	92,585
General	LEARNING AND DEVELOPMENT	1,882,538	1,867,498	1,904,320	1,912,572	1,913,202	1,911,357
General	ALTERNATIVE TEACHER PAY SYSTEM	2,056,068	2,094,066	2,151,332	2,171,248	2,230,133	2,305,923
General	SAFE SCHOOLS CRIME LEVY	461,958	435,170	453,059	452,562	491,444	482,168
General	PHYSICAL HAZARDS	29,754	71,579	17,788	25,032	28,600	28,500
General	OTHER HAZARDOUS MATERIALS	76,262	24,115	4,545	8,996	21,000	29,000
General	ENVIRONMENTAL H & S MGMT	92,014	67,881	92,626	111,137	168,186	168,000
General	ASBESTOS REMOVAL	5,551	48,740	29,654	4,815	-	10,000
General	FIRE SAFETY	42,238	115,206	55,709	27,479	47,525	47,500
General	INDOOR AIR QUALITY	-	-	1,425	-	-	-
General	MED ASSIST THIRD PARTY BILLING	-	13,000	4,222	18,049	60,000	80,000
General	GIFTED AND TALENTED	681,179	726,800	787,494	836,441	881,918	890,220
General	TITLE I BASIC ESEA PROGRAM	146,068	205,829	251,205	392,405	337,792	213,954
General	TITLE II IMPROVE TEACHER QULTY	171,861	90,196	91,660	99,552	78,409	95,521
General	TITLE III, PART A ENGLISH LA	50,603	35,260	25,398	42,095	35,393	41,625
General	PL101-476 GENL SPEC EDUCATION	1,340,295	1,407,413	1,234,279	1,201,505	1,185,640	1,194,163
General	PL101-476 EARLY EDUCATION HAND	43,332	32,676	28,033	28,142	34,077	31,130
General	INFNTS & TDLRS (0-2) PL102-119	294,826	26,793	31,032	28,967	27,637	28,105
General	FED EARLY INTERVENING SERVICES	41,649	50,000	-	-	-	-
General	FEDERAL - CIMP	4,687	5,781	8,140	3,905	8,220	8,220
General	IDEA PART B 619 PROF DEVELPMNT	1,590	1,408	-	-	-	-
General	IDEA INTERAGENCY	12,239	-	-	-	-	-
General	ARRA PART B 611	871,945	-	-	-	-	-
General	ARRA PART B 619	40,958	-	-	-	-	-
General	ARRA TARGETED BIRTH-2	27,062	9,954	-	-	-	-
General	MISC DIRECT FEDERAL REVENUE	132,765	-	-	-	-	-
General	FEDERAL PERKINS GRANT	12,685	13,761	12,454	13,506	13,581	13,500
General	FEDERAL PERKINS COOP	5,447	-	-	-	-	-
General	OPEN ENROLLMENT TRANSPORTATION	51,295	55,281	84,386	86,381	87,733	87,733
General	TRANS TO MULTI-DISTRICT INTEGRATIC	996,421	1,168,929	1,249,907	1,205,538	1,162,470	1,112,470
General	NOON KINDERGARTEN	180,610	179,978	168,186	173,344	-	-
General	LATE ACTIVITY ROUTE	29,062	36,442	29,855	26,633	31,040	31,040
General	TRAFFIC HAZARDS - WALKERS	2,721	24,268	21,483	22,482	26,500	29,345
General	REGULAR TO AND FROM SCHOOL	1,937,939	1,977,566	2,084,257	2,104,500	2,362,472	2,389,553
General	REGULAR SUMMER SCHOOL	10,001	20,300	18,451	3,337	19,183	19,183
General	SPECIAL ED TRANSPORT	1,019,858	1,334,022	1,392,333	1,311,991	1,468,409	1,518,409
General	BETWEEN SCHOOLS - PUBLIC	83,876	104,465	124,651	128,993	129,596	129,596
General	NONPUBLIC NOREGULAR	43,753	56,033	49,820	28,158	51,796	51,796
General	SPECIAL TRANSPORTATION	11,390	13,354	12,903	53,546	13,332	13,332
General	NON AUTHORIZED TRANSPORTATION	309,757	301,669	322,113	348,861	334,889	334,889
General	STATE SPECIAL ED GENERAL	12,050,154	13,069,567	13,241,846	14,131,732	13,908,195	14,026,911
General	STATE SPECIAL ED BIRTH-TWO	-	-	368,361	323,296	296,634	331,335
General	CAPITAL PROJECTS LEVY	-	-	3,946,326	-	4,632,951	-
General	COLLABORATION EARLY INTERVENTION	438,619	477,184	406,550	773,957	383,268	358,730
General	CAREER AND TECHNICAL - GENERAL	57,056	126,955	206,759	188,749	190,000	117,194
General	CAREER AND TECHNICAL - SPEC ED	134,377	180,438	147,614	154,895	149,438	145,497
General	LEARN & SERVE AMERICA	17,856	11,780	-	-	-	-
General	FEDERAL CHOICE GRANT(WMEP)	37,206	22,152	-	-	-	-
General Total		85,771,866	86,950,304	92,136,639	90,278,647	97,558,110	95,375,663
Food Service	NAT'L SCHOOL LUNCH PROGRAM	3,197,604	3,146,361	3,158,788	1,471,051	1,570,500	1,588,470
Food Service	SCHOOL BREAKFAST PROGRAM	-	-	62,768	56,408	64,000	64,000
Food Service	A LA CARTE FOOD SERVICE	17,774	5,952	39,755	1,656,261	1,715,000	1,715,000
Food Service Total		3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470
Community Ed	GENERAL	445,113	498,952	497,062	534,056	479,620	469,292
Community Ed	COMMUNITY EDUCATION	5,247,025	5,325,615	5,574,197	5,633,804	4,480,657	4,687,966

EDINA PUBLIC SCHOOLS
Expenditures by Finance

FUND	FINANCE	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
Community Ed	EARLY CHILDHOOD & FAMILY ED	661,584	552,216	559,795	746,190	706,122	745,921
Community Ed	ECFE HOME VISIT	6,697	3,350	4,915	4,732	5,933	5,617
Community Ed	LEARNING READINESS	52,749	67,947	76,050	88,250	107,658	104,185
Community Ed	NONPUBLIC HEALTH SERVICES	55,274	51,441	54,451	55,186	55,180	55,180
Community Ed	NONPUBLIC TEXTBOOKS	78,256	71,420	75,019	64,361	74,520	74,520
Community Ed	NONPUBLIC GUIDANCE & COUNSELING	28,958	26,678	45,036	54,789	54,789	54,789
Community Ed	EARLY CHILDHOOD SCREENING	28,390	28,040	33,576	32,635	17,000	17,000
Community Ed	CHILDREN W DISABILITIES IN S A C	431,544	457,482	463,595	500,069	475,410	475,410
Community Ed	COLLABORATION EARLY INTERVENTION	121,239	70,605	103,035	117,002	135,200	145,011
Community Ed Total		7,156,829	7,153,747	7,486,731	7,831,075	6,592,089	6,834,891
Alt Facility	GENERAL	57,612	-	-	-	-	-
Alt Facility	ALTERNATIVE FACILITIES PROGRAM	515,854	948,199	3,645,937	9,541,187	10,911,255	10,007,112
Alt Facility	CERT OF PARTICIPATION PROJECTS	-	1,109,969	475,615	12,362	1,220,800	-
Alt Facility	CAPITAL PROJECTS LEVY	757,654	636,515	-	4,356,533	-	4,716,645
Alt Facility Total		1,331,120	2,694,683	4,121,552	13,910,081	12,132,055	14,723,757
Debt	GENERAL	10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Debt Total		10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Self Insurance	GENERAL	727,940	731,513	759,801	753,724	761,000	761,000
Self Insurance Total		727,940	731,513	759,801	753,724	761,000	761,000
Grand Total		108,243,482	110,960,589	176,553,355	122,759,214	127,052,682	127,722,709

EDINA PUBLIC SCHOOLS
Expenditures by Object

FUND	OBJECT	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	ADMINISTRATION/SUPERVISION	3,402,770	3,338,472	3,398,353	3,476,798	3,513,026	3,606,075
General	LICENSED CLASSROOM TEACHER	30,886,076	31,808,156	33,177,774	34,329,047	35,076,365	36,159,104
General	NONLICENSED CLASSROOM TEACHER	-	-	-	-	77,447	76,342
General	LICENSED INSTRUCTIONAL SUPPORT	1,796,354	1,492,372	1,665,681	1,668,666	1,858,363	1,796,541
General	NONLICENSED INSTRUCT SUPPORT	190,323	131,740	269,112	86,908	353,584	2,310
General	SUBSTITUTE TEACHERS	663,997	695,714	714,897	720,916	673,211	762,982
General	SUBSTITUTE NONLICENSED CLASSROOM	56,562	57,681	54,739	59,192	32,500	32,500
General	PHYSICAL THERAPIST	-	64,961	65,434	66,071	64,569	67,661
General	OCCUPATIONAL THERAPIST	290,427	271,278	279,344	305,226	377,778	342,602
General	SPEECH/LANGUAGE PATHOLOGIST	1,056,406	1,089,909	1,124,569	1,154,510	1,186,049	1,204,699
General	SCHOOL NURSE	511,194	503,111	527,047	570,758	543,484	511,572
General	SOCIAL WORKERS	406,232	370,300	387,636	386,027	352,336	377,729
General	PSYCHOLOGISTS	622,850	635,112	660,620	716,823	806,322	685,335
General	CERTIFIED PARAPROFESSIONAL	3,118,471	2,987,950	2,980,335	2,768,748	2,742,719	2,904,827
General	COUNSELORS	1,031,659	1,051,720	976,318	910,402	926,221	1,013,860
General	NON INSTRUCTIONAL SUPPORT	8,337,554	8,256,585	7,770,315	7,630,297	7,663,639	7,922,299
General	ADAPTIVE PHY ED & DAPE	232,475	271,222	303,380	288,652	271,111	288,573
General	OTHER SALARY PAYMENTS CERTIFIED	1,351,805	1,599,315	1,572,564	1,697,482	2,903,341	1,849,973
General	OTHER SALARY PAYMENTS NON CERTIFIED	-	-	981,289	50,131	954,804	161,719
General	SABBATICAL LEAVE	56,532	19,454	-	-	-	-
General	SEVERANCE	432,010	479,386	533,632	993,850	620,565	618,930
General	SALARY BETWEEN FUNDS	23,875	24,811	22,268	26,276	-	-
General	FICA/MEDICARE	3,943,980	3,992,870	4,170,666	4,173,392	4,389,981	4,363,749
General	PERA	888,795	890,302	923,573	823,418	960,351	879,303
General	TRA	2,249,385	2,503,613	2,797,222	3,103,224	3,286,536	3,351,883
General	HEALTH INSURANCE	7,477,480	7,735,153	7,955,120	7,852,224	9,020,306	8,155,869
General	LIFE INSURANCE	81,937	84,923	102,975	70,984	75,569	74,232
General	DENTAL INSURANCE	340,430	334,285	335,847	347,408	353,098	342,586
General	LONG TERM DISABILITY INSURANCE	126,441	131,808	132,894	127,749	115,852	137,769
General	TSA/DEFERRED COMPENSATION	680,407	684,596	715,504	728,215	735,995	745,531
General	TAX ADV HEALTH ARRANGEMENTS	571,426	820,359	400,637	426,735	61,406	450,739
General	WORKERS COMPENSATION	308,020	396,636	531,269	587,162	490,000	490,000
General	UNEMPLOYMENT COMPENSATION	95,751	58,360	47,494	49,574	75,000	75,000
General	POST EMPLOYMENT BENEFITS	718,514	663,811	736,499	773,957	365,000	762,730
General	OTHER BENEFITS	9,980	9,980	10,630	58,428	17,700	18,400
General	FED CONTRACTS < \$25000	75,923	8,367	43,640	3,927	38,204	31,342
General	FED CONTRACTS > \$25000	47,112	-	-	-	-	-
General	CONSULTING FEES/FEES FOR SVCS	2,290,057	2,487,374	1,638,362	1,482,498	1,896,057	1,580,786
General	SPECIAL EDUCATION LEGAL FEES	-	-	-	8,086	-	-
General	FED TUITION PMT < \$25,000	70,000	150,000	150,000	150,000	-	-
General	COMMUNICATION SERVICES	94,628	99,907	107,041	105,430	104,675	104,675
General	POSTAGE	66,890	57,827	67,112	69,679	70,750	70,750
General	UTILITY SERVICES	1,650,365	1,686,379	1,862,986	2,234,019	2,006,520	2,006,520
General	INSURANCE	162,753	240,832	185,821	276,999	286,278	286,278
General	SPEECH/LANG PATH >\$25,000	43,623	-	-	-	-	-
General	REPAIRS & MAINTENANCE	338,080	715,138	469,854	383,496	372,533	372,533
General	FOREIGN LANG INTERPR <\$25,000	24,197	4,834	6,495	8,770	4,700	4,700
General	CONTRACTED TRANSPORTATION	527,272	825,736	1,873,285	1,806,121	1,786,916	1,790,416
General	INTERDISTRICT TRANSPORTATION	(53,298)	(51,923)	(49,379)	(49,387)	(80,192)	(83,692)
General	TRAVEL, CONVENTIONS & CONFERENCE	297,871	259,135	273,808	266,399	297,731	314,405
General	OUT OF STATE TRAVEL PD FEDERAL	1,418	2,825	2,741	-	-	-
General	ENTRY FEES & STUDENT TRAVEL	1,800	-	-	-	-	-
General	OPERATING LEASES OR RENT	63,808	64,891	91,900	105,413	97,982	97,982
General	SPEECH/LANG PATH <\$25,000	51,575	-	-	-	-	-
General	LIC SCHL NURSE CONTCT <\$25,000	2,162	-	-	-	-	-
General	LIC NURSE SVCS CONTCT <\$25,000	16,440	-	-	-	-	-
General	OTHER REIMBURSEMENTS	2,577	-	-	-	-	-
General	PAYMENTS TO OTHER SCHOOL DISTRICTS	1,079,517	759,668	1,210,939	816,676	982,020	885,938
General	TUITION OUT OF STATE	-	-	-	-	-	56,564
General	SPEC ED CONTRACTED SVC/PUPILS	24,131	9,281	34,829	195,242	135,500	195,500
General	EDUC PURPOSES-NONSCHOOL DIST	341,414	208,714	320,155	544,391	355,350	453,890
General	SPEC ED SALARY OTHER DISTRICT	316,628	179,782	136,000	134,200	135,000	137,500
General	SPEC ED BENEFIT OTHER DISTRICT	104,127	59,753	73,177	41,827	66,000	52,500
General	INTERDEPARTMENT CHARGEBACKS	(26,053)	(29,250)	(29,934)	(80,000)	(80,000)	(80,000)
General	SPEC ED CONTRACTED COOP SERVICE	2,563	740	343	417	-	-
General	SUPPLIES & MATERIALS NON INSTRUCTIONAL	808,230	899,102	1,467,499	854,703	1,550,054	981,884
General	SUPPLIES & MATERIALS NON INDIVIDUAL	1,099,554	955,620	1,067,335	978,183	982,212	1,361,797
General	SUPPLIES & MATERIALS INDIVIDUAL	275,920	322,176	198,690	142,056	157,114	220,369
General	FUELS	406,503	420,136	410,574	431,078	422,250	422,250
General	TEXTBOOKS & WORKBOOKS	434,044	229,098	525,592	363,216	460,327	542,827

EDINA PUBLIC SCHOOLS
Expenditures by Object

FUND	OBJECT	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
General	STANDARDIZED TESTS	71,583	62,839	85,749	78,435	74,000	74,000
General	MEDIA RESOURCES	95,530	82,580	331	7,152	4,000	4,000
General	FOOD	267	699	294	(3,794)	550	550
General	BUILDING CONTRUCTION	869,112	994,411	1,042,355	720,551	1,146,097	1,224,340
General	EQUIPMENT PURCHASED	543,698	579,771	501,143	514,893	724,100	1,213,592
General	SPEC ED INSTRUCTIONAL EQUIPMNT	29,303	6,125	-	-	1,149	1,149
General	CAPITAL LEASES	-	-	589,860	579,600	-	-
General	PUPIL TRANSPORTATION VEHICLES	388,093	310,318	291,665	395,984	400,000	404,016
General	TECHNOLOGY EQUIPMENT	458,861	289,110	1,358,066	(1,032)	1,710,460	7,500
General	SPEC ED TECHNOLOGY EQUIPMNT	-	-	9,358	1,687	13,750	13,750
General	LEASE PRINCIPAL	73,798	77,678	221,755	95,000	287,613	178,275
General	LEASE INTEREST	6,916	3,037	71,485	48,013	124,752	116,118
General	CAPITAL LEASES CONTRA ACCOUNT	-	-	(589,860)	(579,600)	-	-
General	OTHER CAPITAL	353,575	362,353	-	-	-	-
General	LOANS INTEREST	70,973	48,923	36,899	-	-	-
General	OTHER DEBT EXPENSE	16,600	24,500	-	-	-	-
General	DUES MEMBERSHIPS LICENSES	50,123	60,200	40,087	60,311	60,850	60,850
General	FEDERAL & NONPUBLIC INDIRECT COST	(8,123)	(7,477)	(8,725)	(8,696)	(9,000)	(9,000)
General	TAXES, SPECIAL ASSESSMENTS	36,293	33,151	21,675	67,450	27,580	27,580
General	SCHOLARSHIPS	-	-	-	-	-	17,805
General	PERMANENT TRANSFER OTHER FUNDS	113,315	-	-	-	-	-
General Total		85,771,867	86,950,304	92,136,639	90,278,647	97,558,110	95,375,663
Food Service	NON INSTRUCTIONAL SUPPORT	72,572	76,967	78,922	77,826	85,000	102,970
Food Service	FICA/MEDICARE	5,303	5,604	5,752	5,781	6,500	6,500
Food Service	PERA	271	942	1,034	1,137	1,000	1,000
Food Service	TRA	3,584	3,751	4,115	4,368	4,500	4,500
Food Service	CONSULTING FEES/FEES FOR SVCS	3,003,225	2,889,339	2,984,715	2,906,191	3,044,000	3,044,000
Food Service	UTILITY SERVICES	-	-	-	-	-	-
Food Service	REPAIRS & MAINTENANCE	63,475	76,750	88,148	76,879	55,000	55,000
Food Service	INTERDEPARTMENT CHARGEBACKS	27,500	30,000	30,000	80,000	80,000	80,000
Food Service	SUPPLIES & MATERIALS NON INSTRUCTIONAL	10,312	31,621	47,460	22,767	53,500	53,500
Food Service	FOOD	-	-	-	-	-	-
Food Service	COMMODITIES	23,611	36,576	10,616	8,771	10,000	10,000
Food Service	MILK	-	-	-	-	-	-
Food Service	EQUIPMENT PURCHASED	5,525	764	10,549	-	10,000	10,000
Food Service	TECHNOLOGY EQUIPMENT	-	-	-	-	-	-
Food Service Total		3,215,378	3,152,314	3,261,311	3,183,721	3,349,500	3,367,470
Community Ed	ADMINISTRATION/SUPERVISION	1,357,395	1,426,854	1,487,466	1,507,709	1,520,621	1,496,328
Community Ed	ECFE/SCHL READINESS COORDINATOR	117,778	118,530	145,823	146,575	149,055	139,198
Community Ed	NONLICENSED CLASSROOM TEACHER	-	3,013	4,586	1,196	6,000	8,272
Community Ed	LICENSED INSTRUCTIONAL SUPPORT	55,810	35,837	65,886	73,190	80,789	80,789
Community Ed	NON INSTRUCTIONAL SUPPORT	1,776,281	1,765,273	1,701,548	1,893,465	1,527,998	1,591,871
Community Ed	OTHER SALARY PAYMENTS NON CERTIFIED	1,070,168	1,122,986	1,229,472	1,227,876	599,757	697,557
Community Ed	SEVERANCE	31,231	15,616	-	10,000	-	-
Community Ed	SALARY BETWEEN FUNDS	(23,875)	(24,811)	(22,268)	(26,276)	-	-
Community Ed	FICA/MEDICARE	313,574	322,523	330,937	344,211	284,281	295,348
Community Ed	PERA	214,822	226,368	228,457	240,891	228,079	234,207
Community Ed	TRA	59,946	69,198	82,440	85,931	45,180	45,060
Community Ed	HEALTH INSURANCE	500,166	476,353	497,706	489,709	360,114	355,771
Community Ed	LIFE INSURANCE	4,504	4,254	4,015	3,566	3,221	3,221
Community Ed	DENTAL INSURANCE	28,030	29,896	29,524	28,892	24,662	24,502
Community Ed	LONG TERM DISABILITY INSURANCE	7,671	8,667	8,827	8,920	6,764	6,764
Community Ed	TSA/DEFERRED COMPENSATION	22,009	19,266	22,528	21,248	11,599	11,249
Community Ed	TAX ADV HEALTH ARRANGEMENTS	42,277	12,502	5,589	5,521	253	1,913
Community Ed	WORKERS COMPENSATION	16,684	22,438	35,945	28,605	17,880	18,302
Community Ed	CONSULTING FEES/FEES FOR SVCS	952,195	953,709	970,639	1,080,141	1,079,450	1,168,828
Community Ed	COMMUNICATION SERVICES	11,909	11,126	17,539	14,954	19,570	19,820
Community Ed	POSTAGE	13,469	15,056	16,424	15,621	29,305	19,305
Community Ed	REPAIRS & MAINTENANCE	-	-	-	-	100	100
Community Ed	CONTRACTED TRANSPORTATION	336	-	-	368	200	200
Community Ed	INTERDISTRICT TRANSPORTATION	53,298	51,923	49,379	49,387	55,030	55,034
Community Ed	TRAVEL, CONVENTIONS & CONFERENCE	8,626	14,387	25,528	11,299	30,550	38,300
Community Ed	INTERDEPARTMENT CHARGEBACKS	(1,367)	(750)	(66)	-	(40,800)	(700)
Community Ed	SUPPLIES & MATERIALS NON INSTRUCTIONAL	250,608	271,181	267,798	311,593	274,800	253,350
Community Ed	SUPPLIES & MATERIALS NON INDIVIDUAL	-	-	15,606	5,202	5,202	5,202
Community Ed	TEXTBOOKS & WORKBOOKS	78,256	71,420	75,019	64,361	74,520	74,520
Community Ed	MEDIA RESOURCES	-	-	-	-	-	-
Community Ed	EQUIPMENT PURCHASED	186,908	103,454	181,658	178,223	188,685	181,356
Community Ed	DUES MEMBERSHIPS LICENSES	-	-	-	-	-	-

EDINA PUBLIC SCHOOLS
Expenditures by Object

FUND	OBJECT	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ACTUAL	FY15 ADOPTED BUDGET	FY15 REVISED BUDGET
Community Ed	FEDERAL & NONPUBLIC INDIRECT COST	8,123	7,477	8,726	8,696	9,224	9,224
Community Ed Total		7,156,829	7,153,747	7,486,731	7,831,075	6,592,089	6,834,891
Alt Facility	ADMINISTRATION/SUPERVISION	-	-	-	50,563	54,751	54,887
Alt Facility	NON LICENSED INSTRUCTIONAL SUPPORT	-	-	-	329,802	-	384,706
Alt Facility	NON INSTRUCTIONAL SUPPORT	-	-	-	3,746	10,811	10,704
Alt Facility		-	-	-	-	-	-
Alt Facility	OTHER SALARY PAYMENTS- LICENSED	-	-	-	193,079	-	205,780
Alt Facility	OTHER SALARY PAYMENTS- NON-LICENSE	350,623	376,258	505	704,821	-	660,334
Alt Facility	FICA/MEDICARE	26,246	28,247	30	92,293	5,016	95,162
Alt Facility	PERA	13,029	14,906	37	76,905	4,838	78,365
Alt Facility	TRA	9,249	10,008	-	13,453	-	12,226
Alt Facility	HEALTH INSURANCE	45,078	47,302	281	201,910	11,891	212,489
Alt Facility	LIFE INSURANCE	359	395	-	1,073	119	1,149
Alt Facility	DENTAL INSURANCE	1,168	1,169	-	1,796	686	1,505
Alt Facility	LONG TERM DISABILITY INSURANCE	811	896	3	3,144	143	3,170
Alt Facility	TSA/DEFERRED COMPENSATION	2,626	2,679	-	5,342	-	5,036
Alt Facility	TAX ADV HEALTH ARRANGEMENTS	1,283	951	-	2,792	-	2,800
Alt Facility	WORKERS COMPENSATION	-	-	-	-	-	-
Alt Facility	CONSULTING FEES/FEES FOR SVCS	56,543	112,591	28,015	89,626	-	310,000
Alt Facility	TRAVEL, CONVENTIONS & CONFERENCE	-	-	-	43,927	-	21,525
Alt Facility	SUPPLIES & MATERIALS NON INSTRUCTION	-	-	-	195,088	-	125,968
Alt Facility	BUILDING CONTRUCTION	517,973	1,933,443	3,946,253	9,471,686	10,823,000	9,920,000
Alt Facility	EQUIPMENT PURCHASED	187,612	121,862	146,428	664,576	-	688,819
Alt Facility	CAPITAL LEASE	-	-	-	1,740,000	1,220,800	493,000
Alt Facility	TECHNOLOGY EQUIPMENT	118,520	43,976	-	1,646,486	-	1,811,160
Alt Facility	PRINCIPAL ON CAPITAL LEASES	-	-	-	106,603	-	109,338
Alt Facility	INTEREST ON CAPITAL LEASES	-	-	-	11,369	-	8,634
Alt Facility	CAPITAL LEASES CONTRA ACCOUNT	-	-	-	(1,740,000)	-	(493,000)
Alt Facility Total		1,331,120	2,694,683	4,121,552	13,910,081	12,132,055	14,723,757
Debt	BOND PRINCIPAL	6,710,000	6,975,000	7,255,000	4,085,000	4,115,000	4,115,000
Debt	BOND INTEREST	3,327,265	3,035,765	5,839,966	2,715,516	2,539,928	2,539,928
Debt	OTHER DEBT EXPENSE	3,084	267,264	92,355	1,450	5,000	5,000
Debt	BOND REFUNDING	-	-	55,600,000	-	-	-
Debt Total		10,040,349	10,278,029	68,787,321	6,801,966	6,659,928	6,659,928
Self Insurance	CONSULTING FEES/FEES FOR SVCS	727,940	731,513	759,801	753,724	761,000	761,000
Self Insurance Total		727,940	731,513	759,801	753,724	761,000	761,000
Grand Total		108,243,483	110,960,589	176,553,355	122,759,214	127,052,682	127,722,709