

SPECIAL REVENUE FUND

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

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

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

ST. CLOUD AREA SCHOOL DISTRICT 742
Summary of Budgets-Special Revenue
Fiscal Year 2008-09 Budget

| | Food Service | Community Education | Total Special Revenue Fund |
|---|-------------------------|--------------------------------|---|
| REVENUES | | | |
| Local Property Taxes | \$0 | \$1,078,361 | \$1,078,361 |
| Other Local and County Revenues | 16,000 | 1,296,739 | 1,312,739 |
| Revenues from State Sources | 149,000 | 2,669,753 | 2,818,753 |
| Revenues from Federal Sources | 1,802,550 | 61,881 | 1,864,431 |
| Sales and Other Conversion of Assets | 2,131,750 | 0 | 2,131,750 |
| Total Revenues | <u>4,099,300</u> | <u>5,106,734</u> | <u>9,206,034</u> |
| EXPENDITURES | | | |
| Community Education | 0 | 4,915,195 | 4,915,195 |
| Pupil Support Services | 4,095,036 | 0 | 4,095,036 |
| Total Expenditures | <u>4,095,036</u> | <u>4,915,195</u> | <u>9,010,231</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 4,264 | 191,539 | 195,803 |
| FUND BALANCE-BEGINNING OF YEAR | <u>75,184</u> | <u>264,476</u> | <u>339,660</u> |
| FUND BALANCE-END OF YEAR | <u><u>\$79,448</u></u> | <u><u>\$456,015</u></u> | <u><u>\$535,463</u></u> |

ST. CLOUD AREA SCHOOL DISTRICT 742**Food Service Fund Budget****For Fiscal Year 2008-09, with comparative information for Years 2002-03 Through 2007-08****Fund Expenditures by Object**

| | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | |
|---|----------------|----------------|----------------|----------------|----------------|------------------|----------------|
| | Actual | Actual | Actual | Actual | Actual | Readopted | 2008-09 |
| REVENUES | | | | | | Budget | Budget |
| Other Local and County Revenues | \$14,295 | \$14,245 | \$10,487 | \$17,432 | \$20,210 | \$11,675 | \$16,000 |
| Revenues from State Sources | 125,429 | 116,901 | 119,354 | 141,526 | 143,057 | 149,000 | 149,000 |
| Revenues from Federal Sources | 1,264,437 | 1,329,632 | 1,371,233 | 1,478,803 | 1,698,194 | 1,708,225 | 1,802,550 |
| Sales and Other Conversion of Assets | 1,946,552 | 1,978,535 | 1,971,441 | 2,012,487 | 1,933,738 | 2,095,317 | 2,131,750 |
| Total Revenues | 3,350,713 | 3,439,313 | 3,472,515 | 3,650,248 | 3,795,199 | 3,964,217 | 4,099,300 |
| EXPENDITURES | | | | | | | |
| Salaries and Wages | 1,330,164 | 1,288,738 | 1,296,507 | 1,359,623 | 1,417,331 | 1,462,399 | 1,542,814 |
| Employee Benefits | 301,505 | 288,139 | 331,174 | 338,768 | 365,557 | 385,304 | 365,557 |
| Purchased Services | 155,691 | 203,416 | 186,478 | 121,780 | 105,845 | 239,700 | 261,115 |
| Supplies and Materials | 1,635,307 | 1,661,447 | 1,655,410 | 1,814,280 | 1,889,467 | 1,848,735 | 1,922,750 |
| Capital Expenditures | 0 | 0 | 0 | 30 | 92 | 1,025 | 0 |
| Other Expenditures | 4,781 | 2,688 | 2,434 | 2,570 | 2,239 | 2,560 | 2,800 |
| Total Expenditures | 3,427,448 | 3,444,428 | 3,472,003 | 3,637,051 | 3,780,531 | 3,939,723 | 4,095,036 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (76,735) | (5,115) | 512 | 13,197 | 14,668 | 24,494 | 4,264 |
| FUND BALANCE-BEGINNING OF YEAR | 104,163 | 27,428 | 22,313 | 22,825 | 36,022 | 50,690 | 75,184 |
| FUND BALANCE-END OF YEAR | \$27,428 | \$22,313 | \$22,825 | \$36,022 | \$50,690 | \$75,184 | \$79,448 |

ST. CLOUD AREA SCHOOL DISTRICT 742
Community Education Fund Budget
For Fiscal Year 2008-09, with comparative information for Years 2002-03 Through 2007-08
Fund Expenditures by Program

| | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 Readopted | 2008-09 |
|---|-------------------|------------------|--------------------|--------------------|--------------------|----------------------|------------------|
| REVENUES | Actual | Actual | Actual | Actual | Actual | Budget | Budget |
| Local Property Taxes | \$785,468 | \$1,336,264 | \$925,489 | \$378,750 | \$1,070,866 | \$1,350,017 | \$1,078,361 |
| Other Local and County Revenues | 1,200,470 | 1,071,670 | 1,138,431 | 1,293,163 | 1,357,937 | 1,516,649 | 1,296,739 |
| Revenues from State Sources | 2,318,110 | 1,803,757 | 2,062,665 | 2,611,372 | 2,213,933 | 2,152,916 | 2,669,753 |
| Revenues from Federal Sources | 255,870 | 189,004 | 126,794 | 224,754 | 173,511 | 81,102 | 61,881 |
| Sales and Other Conversion of Assets | 1,156 | 1,250 | 0 | 0 | 276 | 19,255 | 0 |
| Total Revenues | 4,561,074 | 4,401,945 | 4,253,379 | 4,508,039 | 4,816,523 | 5,119,939 | 5,106,734 |
| EXPENDITURES | | | | | | | |
| Preschool Screening | 15,797 | 19,442 | 22,048 | 48,819 | 63,127 | 30,082 | 33,555 |
| Non-Public Health, Textbooks & Guidance | 526,141 | 513,313 | 534,120 | 557,702 | 572,517 | 636,163 | 576,569 |
| All Day Kindergarten | 306,576 | 337,202 | 408,625 | 446,243 | 529,752 | 535,000 | 520,000 |
| Project Reconnect | 54,077 | 123,123 | 64,861 | 131,760 | 104,940 | 0 | 0 |
| Arise | 56,091 | 50,381 | 49,390 | 43,666 | 61,555 | 54,020 | 53,400 |
| Health Job Skills | 0 | 0 | 0 | 0 | 4,878 | 5,344 | 0 |
| Learn & Serve Grant | 14,162 | 0 | 0 | 0 | 10,479 | 19,220 | 0 |
| General Community Education | 979,313 | 688,938 | 754,838 | 836,945 | 709,542 | 594,780 | 630,517 |
| Adult Handicapped | 103,265 | 103,142 | 99,764 | 96,809 | 101,441 | 100,115 | 100,115 |
| After School Youth Programs | 182,187 | 205,233 | 217,458 | 224,937 | 256,929 | 237,434 | 235,294 |
| Extended Day Programs | 106,764 | 107,409 | 216,872 | 16,741 | 140,337 | 245,000 | 244,999 |
| Early Childhood Family Education | 793,631 | 784,053 | 994,553 | 825,091 | 902,168 | 778,990 | 925,046 |
| Way to Grow/Southside Project | 182,270 | 0 | 0 | 0 | 0 | 0 | 0 |
| School Readiness | 368,095 | 358,992 | 346,941 | 413,407 | 399,326 | 471,179 | 397,679 |
| Adult Basic Education | 936,111 | 876,621 | 859,923 | 884,717 | 988,326 | 920,624 | 1,198,021 |
| Stearns-Benton Adult Literacy | 100,751 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 4,725,231 | 4,167,849 | 4,569,393 | 4,526,837 | 4,845,317 | 4,627,951 | 4,915,195 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (164,157) | 234,096 | (316,014) | (18,798) | (28,794) | 491,988 | 191,539 |
| FUND BALANCE-BEGINNING OF YEAR | 66,155 | (98,002) | 136,094 | (179,920) | (198,718) | (227,512) | 264,476 |
| FUND BALANCE-END OF YEAR | (\$98,002) | \$136,094 | (\$179,920) | (\$198,718) | (\$227,512) | \$264,476 | \$456,015 |