

TNT 2012-13 (1)

JCC Sc	Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8
Grades	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
ECSE	7	26	28	28	28	29	29	29
K	94	85	82	110	86	85	85	85
1st	78	90	82	83	110	86	85	85
2nd	97	77	95	83	84	110	86	85
3rd	92	101	82	96	84	84	110	86
4th	91	88	101	83	96	84	84	110
5th	79	94	87	101	83	96	84	84
6th	77	81	96	87	102	83	96	84
7th	89	79	88	96	87	102	83	96
8th	90	91	78	90	96	87	102	83
9th	81	90	97	80	95	99	90	102
10th	87	81	94	99	81	95	99	90
11th	96	83	83	94	99	81	95	99
12th	96	96	83	83	94	99	81	95
TOTAL	1,154	1,161	1,178	1,213	1,225	1,220	1,209	1,213

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12/14/2012

Jackson County Central Schools, ISD#2895  
EMPLOYEE F.T.E. COMPARISON

12/12/2011

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.	NO. F.T.E.
Superintendent	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0
Principals	4 4.0	3 3.0	3 3.0	4 4.0	3 3.0	3 3.0	4 3.5	3 3.0	3 3.0	3 3.0	3 3.0
Counselors	2 2.0	2 1.3	1 1.0	1 1.0	1 1.0	2 1.50	1 1.5	1 1.5	1 1.0	1 1.0	1 1.0
Business Manager	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.00	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0
Social Worker	1 1.0	1 1.0	2 2.0	2 2.0	2 2.0	1 1.00	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0
Bookkeeper	2 2.0	2 2.0	1 1.0	1 1.0	1 1.0	1 1.00	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0
Teachers	91 89.0	87 85.2	86 84.1	84 82.5	81 79.4	74 72.97	78 76.242	82 79.539	84 82.946	85 82.852	88 86.53
Technology Coord & Asst	2 2.0	2 2.0	2 2.0	2 2.0	2 2.0	2 2.00	2 2.0	2 2.0	2 2.0	2 2.0	2 2.0
Dean of Students/A.D.	1 1.0	2 1.5	2 1.7	1 1.0	1 1.0	1 0.50	1 0.5	1 0.5	1 1.0	1 1.0	1 1.0
Librarian/Media	2 2.0	2 2.0	2 2.0	1 1.0	0 0.0	0 0.00	0 0.0	0 0.0	0 0.0	0 0.0	0 0.0
Nurse	1 1.0	1 1.0	1 1.0	1 1.0	1 1.0	1 1.00	1 1.0	0 0.0	0 0.0	0 0.0	0 0.0
Com Ed Dir./Pool Mgr.	2 1.5	3 2.5	2 2.0	2 2.0	2 1.6	2 1.50	2 1.625	2 1.670	2 1.670	2 1.670	2 1.7
Clerical/Secretarial	8 8.0	8 8.0	8 8.0	8 8.0	8 8.0	7 7.00	7 6.69	7 6.69	7 6.69	8 7.69	8 7.69
Dist Aides (Sp. Ed., Title I, Libr)	43 37.8	42 38.5	41 37.4	44 39.7	41 37.2	42 37.51	42 36.01	40 37.96	38 35.96	37 34.96	40 38.3
Food Service	15 11.9	15 12.0	15 12.1	15 12.1	15 12.1	14 11.20	13 10.0	13 11.36	13 11.36	13 11.36	14 9.66
Custodial	12 11.1	11 10.5	11 10.4	11 10.4	11 10.4	11 10.40	11 10.5	11 10.5	11 10.5	10 10.0	10 9.5
Transportation	4 2.9	4 2.9	5 3.4	5 3.4	5 3.4	5 3.40	5 3.4	5 3.4	5 3.4	5 3.4	5 3.4
TOTALS	192 179.2	187 175.4	184 173.1	184 173.1	176 165.1	168 155.98	171 156.97	171 162.12	171.00 163.53	171.00 162.93	178 167.8

~~1348~~ 1348  
 1249 Fall  
 1206  
 1189  
 1184  
 1182  
 1171  
 1151  
 1157  
 music  
 extra  
 extra

PL Klyffe  
Kovach 1/2

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**JACKSON COUNTY CENTRAL  
FUND BALANCE PROJECTIONS**

**November 1, 2012**

FUND	Actual		Actual		Orig. Budget		Orig. Budget	
	FUND BALANCE	Revs & Transfers	Exp & Transfers	FUND BALANCE	REVENUES	EXPENSES	FUND BALANCE	
	7/1/2011	2011-12	2011-12	6/30/2012	2012-13	2012-13	6/30/2013	
<b>GENERAL UNAPPR.</b>	\$3,289,929.54	\$10,699,764.87	\$10,431,615.99	\$3,558,078.42	\$10,893,290.00	\$10,629,120.00	\$3,822,248.42	
Safe Schools	\$65,051.83	\$40,801.20	\$25,437.84	\$80,415.19	\$42,330.00	\$23,000.00	\$99,745.19	
Deferred Maintenance	(\$696.15)	\$82,544.00	\$78,216.20	\$3,631.65	\$84,670.00	\$50,000.00	\$38,301.65	
CAPITAL OUTLAY	\$196,497.08	\$278,284.72	\$440,732.03	\$34,049.77	\$254,630.00	\$110,600.00	\$178,079.77	
HEALTH & SAFETY	<u>\$360,111.86</u>	<u>\$50,011.15</u>	<u>\$245,071.70</u>	<u>\$165,051.31</u>	<u>\$292,490.00</u>	<u>\$178,810.00</u>	<u>\$278,731.31</u>	
<b>GENERAL FUND BAL.</b>	\$3,910,894.16	\$11,151,405.94	\$11,221,073.76	\$3,841,226.34	\$11,567,410.00	\$10,991,530.00	\$4,417,106.34	
<b>Food Service Fund</b>	\$9,668.33	\$634,092.64	\$643,760.94	\$0.03	\$630,100.00	\$622,730.00	\$7,370.03	
Comm. Ed. Unappr.	\$2,149.11	\$17,040.81	\$15,742.13	\$3,447.79	\$16,500.00	\$15,460.00	\$4,487.79	
Comm. Ed. Appr.	(\$61,591.50)	\$265,586.82	\$217,063.27	(\$13,067.95)	\$206,580.00	\$225,790.00	(\$32,277.95)	
ECFE	\$4,530.42	\$57,973.44	\$58,658.60	\$3,845.26	\$55,330.00	\$56,040.00	\$3,135.26	
Learning Readiness	\$3,335.53	\$28,867.42	\$31,362.01	\$840.94	\$27,000.00	\$26,940.00	\$900.94	
Swimming Pool	<u>(\$6,084.70)</u>	<u>\$151,501.58</u>	<u>\$137,629.23</u>	<u>\$7,787.65</u>	<u>\$150,700.00</u>	<u>\$151,850.00</u>	<u>\$6,637.65</u>	
Community Ed Fund	(\$57,661.14)	\$520,970.07	\$460,455.24	\$2,853.69	\$456,110.00	\$476,080.00	(\$17,116.31)	
Debt Redemption	<u>\$8,536,843.75</u>	<u>\$5,848,071.53</u>	<u>\$14,042,092.79</u>	<u>\$342,822.49</u>	<u>\$1,570,000.00</u>	<u>\$1,582,000.00</u>	<u>\$330,822.49</u>	
<b>TOTALS</b>	\$12,399,745.10	\$18,154,540.18	\$26,367,382.73	\$4,186,902.55	\$14,223,620.00	\$13,672,340.00	\$4,738,182.55	

### Operating Funds

#### Revenue Comparison by Source

12/14/2012	2005	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenue Source								
Property Taxes	\$521,158	\$352,254	\$573,000	\$680,286	\$1,417,617	\$1,408,013	\$2,283,487	\$1,743,916
Interest Earnings	\$36,055	\$76,897	\$111,439	\$91,375	\$14,862	\$3,705	\$1,957	\$1,461
Other Local and City.	\$593,453	\$542,538	\$640,161	\$643,702	\$700,433	\$712,525	\$568,619	\$698,178
State	\$8,721,492	\$9,045,966	\$8,573,220	\$8,367,715	\$9,428,891	\$8,467,794	\$8,712,318	\$8,883,253
Federal	\$744,450	\$492,708	\$453,666	\$438,414	\$458,111	\$1,482,929	\$869,373	\$594,674
Sales and Other	\$284,753	\$283,571	\$283,876	\$288,426	\$294,336	\$296,750	\$293,456	\$293,566
Total Revenues	\$10,901,361	\$10,793,934	\$10,635,362	\$10,509,918	\$12,314,250	\$12,371,716	\$12,729,210	\$12,215,048

*Referenda*

#### Expenditure Comparison by Program

Administration	\$612,110	\$666,306	\$719,912	\$725,942	\$884,084	\$794,789	\$757,844	\$834,945
District Support Svcs.	\$186,659	\$169,383	\$175,476	\$270,387	\$247,542	\$301,385	\$292,438	\$292,096
Elem. & Sec. Reg. Instr.	\$5,239,530	\$5,231,990	\$5,092,050	\$4,682,573	\$4,888,110	\$5,247,437	\$5,478,127	\$5,495,457
Vocational Educ. Instr. <i>Ag</i>	\$163,476	\$171,012	\$178,536	\$139,380	\$144,727	\$136,222	\$144,527	\$146,789
Special Ed. Instr.	\$1,760,618	\$1,794,362	\$1,419,446	\$1,445,241	\$1,543,491	\$1,655,814	\$1,674,362	\$1,751,029
Community Educ.	\$398,303	\$411,770	\$408,228	\$417,307	\$423,866	\$461,754	\$468,594	\$454,893
Instruc. Support Svcs. <i>Today's Media</i>	\$411,462	\$407,989	\$334,701	\$276,939	\$511,058	\$291,693	\$354,594	\$356,803
Pupil Support Svcs. <i>Guidance/Alone</i>	\$1,272,464	\$1,242,611	\$1,315,122	\$1,201,887	\$1,274,658	\$1,239,018	\$1,378,984	\$1,396,312
Sites, Bldg., and Equip.	\$1,095,223	\$1,074,865	\$1,099,829	\$1,015,876	\$1,192,320	\$1,109,964	\$1,164,487	\$1,471,736
Fixed Costs <i>Inv</i>	\$97,441	\$120,498	\$130,630	\$119,171	\$52,794	\$32,703	\$31,404	\$33,808
Total Expenditures	\$11,237,286	\$11,290,786	\$10,873,930	\$10,294,703	\$11,162,650	\$11,270,779	\$11,745,361	\$12,233,868

Truth in Taxation-School Operating Fund Comparisons 12/14/2012

School	7/1/2011	7/1/2012	2011-12	2011-12	2010-11	2011-12	2010-11/ pupil	2011-12/pupil
	Fund Balance	Fund Balance	Actual Revenues	Actual Expenses	ADM's	ADM's	Operating Costs	Operating Costs
Jackson Cty. Central	\$3,862,901	\$3,844,078 <sup>31<sup>00</sup></sup>	\$12,306,470	\$12,325,290	1,193	1,181	\$9,457	\$9,712
Luverne	\$6,858,189	\$7,548,985 <sup>64<sup>00</sup></sup>	\$12,494,525	\$11,803,955	1,197	1,227	\$9,017	\$8,994
Marshall	\$4,034,105	\$4,362,350 <sup>16<sup>00</sup></sup>	\$26,920,802	\$26,592,557	2,112	2,281	\$11,119	\$11,279
Pipestone	\$6,446,259	\$6,339,930 <sup>48<sup>00</sup></sup>	\$13,180,626	\$13,286,955	1,140	1,141	\$11,146	\$11,378
Redwood	\$3,200,395	\$3,874,940 <sup>35<sup>00</sup></sup>	\$12,340,665	\$11,666,120	1,198	1,161	\$9,463	\$9,765
Windom	\$2,518,746	\$2,916,646 <sup>26<sup>00</sup></sup>	\$11,569,880	\$11,171,980	985	971	\$10,795	\$11,345
Worthington	\$12,549,920	\$12,676,750 <sup>40<sup>00</sup></sup>	\$31,480,012	\$31,353,181	2,456	2,718	\$11,320	\$11,238

Operating Funds include the General, Food Service and Community Education Funds

2012 PAYABLE 2013  
LEVY LIMITATION CERTIFICATION  
9/27/12 3rd revision

	11 Pay 12	12 Pay 13	\$ INC.	% INC.
1st Tier RMV Ref.	551,622.00	556,835.41	5,213.41	
2nd Tier RMV Ref.	344,311.77	337,966.28	(6,345.49)	
REEMPLOYMENT INS.	30,000.00	10,000.00	(20,000.00)	
Safe Schools	41,171.10	41,041.20	(129.90)	
Operating Capital adjustment	2,801.84	1,506.66	(1,295.18)	
Integration adjustment	0.00	(3,281.07)	(3,281.07)	
BUILDING LEASE	3,240.00	3,240.00	0.00	
CAREER TECHNICAL	26,809.14	22,991.03	(3,818.11)	
Integration	36,000.00	36,000.00	0.00	
Safe Schools adj.	1,167.00	541.80	(625.20)	
Career Tech Adjustment	(1,951.35)	(1,951.35)	0.00	
Equity	73,297.56	75,255.70	1,958.14	
Equity adjustment	1,111.26	982.62	(128.64)	
Operating Capital	251,830.55	283,512.61	31,682.06	
Deferred Maintenance	82,342.20	82,082.40	(259.80)	
Deferred Maint. Adjust.	2,334.00	1,083.60	(1,250.40)	
Health and safety	291,231.00	123,644.45	(167,586.55)	
Health and Safety Adjustment	1,260.20	331.00	(929.20)	
Other General Adj.	0.00	0.00	0.00	
REEMPLOYMENT adj.	12,840.49	5,218.90	(7,621.59)	
ABATEMENT ADJ.	<u>(274.69)</u>	<u>252.48</u>	<u>527.17</u>	
<b>TOTAL GEN. FUND</b>	<b>1,751,144.07</b>	<b>1,577,253.72</b>	<b>(173,890.35)</b>	<b>-9.93%</b>
COMMUNITY ED. BASIC	64,481.19	64,481.19	0.00	
EARLY CHILDHOOD	48,829.83	50,760.00	1,930.17	
ECFE Fund Bal. adj.	0.00	0.00	0.00	
ABATEMENT ADJ.	<u>9.50</u>	<u>65.34</u>	<u>55.84</u>	
<b>TOTAL COMM. SVC.</b>	<b>113,320.52</b>	<b>115,306.53</b>	<b>1,986.01</b>	<b>1.75%</b>
INITIAL DEBT SERVICE	1,490,997.00	1,506,968.00	15,971.00	
Debt Excess Reduction	(80,270.30)	(72,765.09)	7,505.21	
ABATEMENT ADJ.	<u>282.32</u>	<u>1,450.32</u>	<u>1,168.00</u>	
<b>TOTAL DEBT SVC.</b>	<b>1,411,009.02</b>	<b>1,435,653.23</b>	<b>24,644.21</b>	<b>1.75%</b>
<b>TOTAL LEVY</b>	<b>3,275,473.61</b>	<b>3,128,213.48</b>	<b>(147,260.13)</b>	<b>-4.50%</b>



**Fund Balances - Operating Funds**

The fund balances of the operating funds as of June 30 for the past three years were as follows:

Fund	2010	2011	2012
General	\$ 2,896,557	\$ 3,910,895	\$ 3,841,226
Food service	11,248	9,669	-
Community service	(28,753)	(57,663)	2,855
<b>Total fund balances</b>	<b>\$ 2,879,052</b>	<b>\$ 3,862,901</b>	<b>\$ 3,844,081</b>

Fund	2010	2011	2012
General	\$ 10,243,024	\$ 10,677,691	\$ 11,129,651
Food service	559,863	592,685	643,761
Community service	467,892	474,985	460,456
<b>Total expenditures</b>	<b>\$ 11,270,779</b>	<b>\$ 11,745,361</b>	<b>\$ 12,233,868</b>

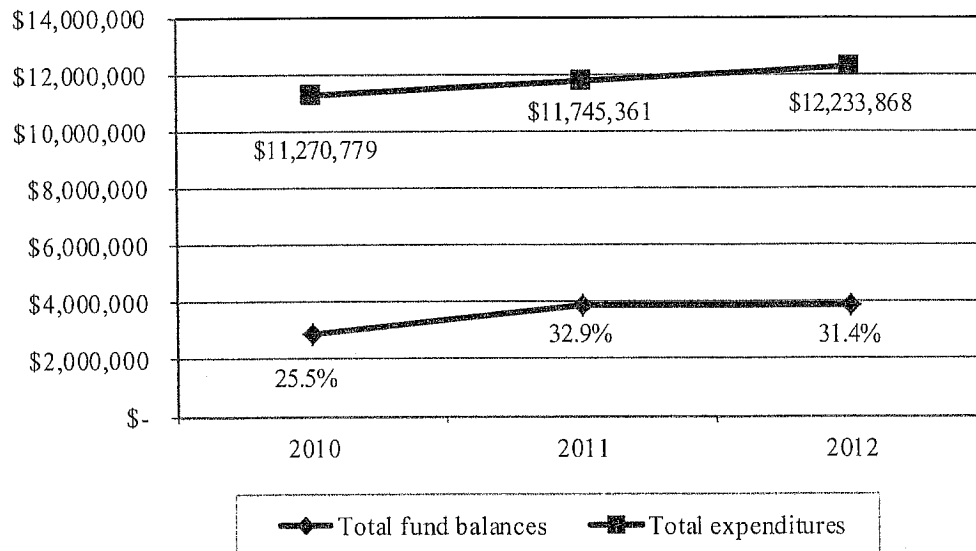
  

Net operating fund balances as a percent of operating fund expenditures	<u>25.5%</u>	<u>32.9%</u>	<u>31.4%</u>
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Average daily membership	1,187	1,194	1,181
Expenditure per pupil unit - all funds	\$ 9,495	\$ 9,837	\$ 10,359
Expenditure per pupil unit - General fund	8,629	8,943	9,424

**Net Operating Fund Balance/Operating Fund Expenditures**



Minnesota Department of  
**Education**

Division of School Finance  
1500 Highway 36 West  
Roseville, MN 55113-4266

**DISTRICT REVENUES AND EXPENDITURES  
BUDGET FOR FY 2012 AND FY 2013**

ED-001110-36

**GENERAL INFORMATION:** Minnesota Statutes, section 123B.10 requires that every school board shall publish the subject data of this report.

FUND	FY 2012 BEGINNING FUND BALANCES	FY 2012 ACTUAL REVENUES AND TRANSFERS IN	FY 2012 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2012 ACTUAL FUND BALANCES	FY 2013 BUDGET REVENUES AND TRANSFERS IN	FY 2013 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2013 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 620,965.00	\$ 1,190,717.00	\$ 1,528,534.00	\$ 283,148.00	\$ 1,470,960.00	\$ 1,159,250.00	\$ 594,858.00
General Fund/Other	\$ 3,198,512.00	\$ 9,960,689.00	\$ 9,601,123.00	\$ 3,558,078.00	\$ 10,096,450.00	\$ 9,832,280.00	\$ 3,822,248.00
Food Service Fund	\$ 9,668.00	\$ 634,093.00	\$ 643,761.00	\$ -	\$ 630,100.00	\$ 622,730.00	\$ 7,370.00
Community Service Fund	\$ (57,663.00)	\$ 520,971.00	\$ 460,456.00	\$ 2,852.00	\$ 456,110.00	\$ 476,080.00	\$ (17,118.00)
Building Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund	\$ 8,536,844.00	\$ 1,717,836.00	\$ 9,911,858.00	\$ 342,822.00	\$ 1,570,000.00	\$ 1,582,000.00	\$ 330,822.00
Trust Fund	\$ 3,899.00	\$ 35.00	\$ 100.00	\$ 3,834.00	\$ -	\$ -	\$ 3,834.00
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - ALL FUNDS</b>	\$ 12,312,225.00	\$ 14,024,341.00	\$ 22,145,832.00	\$ 4,190,734.00	\$ 14,223,620.00	\$ 13,672,340.00	\$ 4,742,014.00
<b>LONG-TERM DEBT</b>					<b>CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81</b>		
Outstanding July 1, 2011	\$ 13,040,000.00				AMOUNT OF GENERAL FUND DEFICIT, IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2012	NONE	
Plus: New Issues	\$ -				<b>COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/2012</b>		
Less: Redeemed Issues	\$ 915,000.00				TOTAL OPERATING EXPENDITURES	\$ 12,233,868.00	
Outstanding June 30, 2012	\$ 12,125,000.00				FY 2012 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM	\$ 1,181.00	
<b>SHORT-TERM DEBT</b>					FY 2012 OPERATING COST PER ADM	\$ 10,358.91	
Certificates of Indebtedness	\$ -						
Other Short-Term Indebtedness	\$ -						

**The complete budget may be inspected upon request to the superintendent.**

**Comments:**

This budget is based on an interim budget adopted before the school year and is subject to current year revisions.

\* Other Post-Employment Benefits (OPEB)