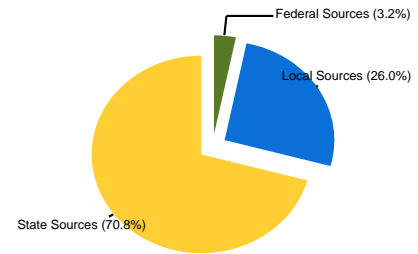


Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2013

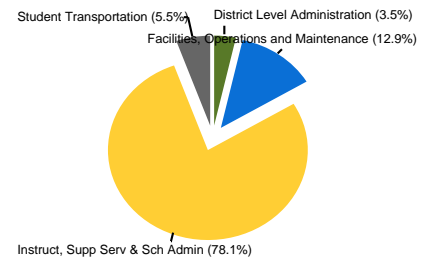
WHITE BEAR LAKE SCHOOL DISTRICT #0624-01

	Actual 11-12	% of Total 11-12	Actual 12-13	% of Total 12-13
Sources of Funds:				
Local Sources:				
Property Taxes	\$20,720,513	24.7%	\$21,280,072	24.6%
All Other Local	\$1,036,787	1.2%	\$1,219,433	1.4%
Total Local Sources	\$21,757,300	25.9%	\$22,499,505	26.0%
State Sources:				
General Education Aid	\$50,061,806	59.7%	\$51,358,046	59.4%
Special Education Aid	\$7,398,312	8.8%	\$8,585,319	9.9%
All Other State Aid	\$1,074,208	1.3%	\$1,202,709	1.4%
Total State Sources	\$58,534,326	69.8%	\$61,146,074	70.7%
Federal Sources:				
Federal Sources	\$3,624,918	4.3%	\$2,798,778	3.2%
Total Sources of Funds:	\$83,916,544	100.0%	\$86,444,357	100.0%
Uses of Funds:				
Instruction:				
Salaries	\$37,800,110	44.6%	\$39,889,524	45.5%
Benefits and Payroll Taxes	\$13,692,238	16.2%	\$14,376,689	16.4%
All Other	\$4,609,288	5.4%	\$4,295,478	4.9%
Total Instruction	\$56,101,636	66.2%	\$58,561,691	66.8%
Instructional and Pupil Support Services:				
Salaries	\$4,543,173	5.4%	\$3,966,709	4.5%
Benefits and Payroll Taxes	\$1,602,525	1.9%	\$1,684,626	1.9%
All Other	\$235,896	.3%	\$408,059	.5%
Total Instructional and Pupil Support Services	\$6,381,595	7.5%	\$6,059,394	6.9%
School Level Administration:				
Salaries	\$2,802,802	3.3%	\$3,029,827	3.5%
Benefits and Payroll Taxes	\$718,327	.8%	\$738,991	.8%
All Other	\$76,726	.1%	\$88,681	.1%
Total School Level Administration	\$3,597,855	4.2%	\$3,857,500	4.4%
Facilities, Operations and Maintenance:				
Salaries	\$2,815,542	3.3%	\$2,955,366	3.4%
Benefits and Payroll Taxes	\$1,074,811	1.3%	\$1,093,531	1.2%
All Other	\$7,400,056	8.7%	\$7,234,744	8.3%
Total Facilities, Operations and Maintenance	\$11,290,409	13.3%	\$11,283,641	12.9%
Subtotal School Level Education Services:	\$77,371,495	91.3%	\$79,762,224	91.0%
Student Transportation:				
Salaries	\$1,469,105	1.7%	\$1,305,374	1.5%
Benefits and Payroll Taxes	\$466,763	.6%	\$397,180	.5%
All Other	\$2,467,253	2.9%	\$3,109,578	3.5%
Total Student Transportation	\$4,403,121	5.2%	\$4,812,132	5.5%
District Level Administration:				
Salaries	\$1,676,567	2.0%	\$1,815,890	2.1%
Benefits and Payroll Taxes	\$601,663	.7%	\$623,910	.7%
All Other	\$727,624	.9%	\$661,311	.8%
Total District Level Administration	\$3,005,854	3.5%	\$3,101,111	3.5%
Total Uses of Funds:	\$84,780,469	100.0%	\$87,675,467	100.0%
Additional:				
Sources Over (Under) Uses	-\$863,925		-\$1,231,110	
Other Financing Sources(Uses)	\$4,095		\$9,850	
Other Adjustments	\$950,000		\$0	
Net Transfers In (Out)	-\$388,000		-\$388,000	
Net Changes in Funds	-\$297,830		-\$1,609,260	
Total Fund Balance:				
*Beginning of Year	\$20,436,539		\$20,138,708	
*End of Year	\$20,138,708		\$18,529,448	

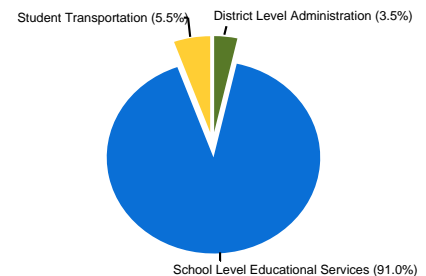
Sources of General Funds



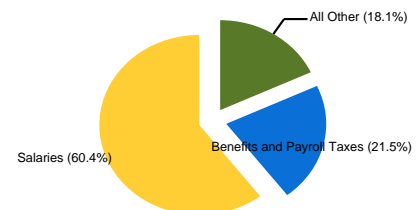
Uses of General Funds by Function/Activity



Uses of General Funds - School Level vs District Level



Uses of General Funds - Employee Compensation vs All Other



Consolidated Financial Statement
Sources and Uses of Funds - General Fund
Minnesota Department of Education
Two Year Period Ending June 30, 2013

WHITE BEAR LAKE SCHOOL DISTRICT #0624-01

Sources and Uses of Funds

	<u>Actual 11-12</u>	<u>Actual 12-13</u>
<u>General Fund</u>		
Total Sources	\$83,916,544	\$86,444,357
Total Uses	\$84,780,469	\$87,675,467
Other Financing Sources (Uses) & Net Transfers	<u>\$566,095</u>	<u>-\$378,150</u>
Net Change in Funds	<u>-\$297,830</u>	<u>-\$1,609,260</u>
*Ending Fund Balance	\$20,138,708	\$18,529,448

Other Funds

<u>Food Service</u>		
Total Sources	\$3,995,103	\$4,060,843
Total Uses	\$4,008,114	\$4,098,121
Other Financing Sources (Uses) & Net Transfers	<u>\$0</u>	<u>\$0</u>
Net Change in Funds	<u>-\$13,010</u>	<u>-\$37,278</u>
*Ending Fund Balance (See Note 1)	\$308,545	\$271,268

Community Service

Total Sources	\$4,702,090	\$5,097,513
Total Uses	\$5,293,731	\$5,443,742
Other Financing Sources (Uses) & Net Transfers	<u>\$388,000</u>	<u>\$388,000</u>
Net Change in Funds	<u>-\$203,641</u>	<u>\$41,771</u>
*Ending Fund Balance (See Note 1)	\$265,168	\$306,939

Building Construction

Total Sources	\$469	\$4,333
Total Uses	\$3,234,268	\$4,360,305
Other Financing Sources (Uses) & Net Transfers	<u>\$8,713,696</u>	<u>\$0</u>
Net Change in Funds	<u>\$5,479,898</u>	<u>-\$4,355,972</u>
*Ending Fund Balance (See Note 1)	\$6,634,162	\$2,278,190

Debt Service

Total Sources	\$8,672,315	\$9,131,097
Total Uses	\$8,984,510	\$9,812,511
Other Financing Sources (Uses) & Net Transfers	<u>\$27,261,412</u>	<u>-\$26,190,000</u>
Net Change in Funds	<u>\$26,949,217</u>	<u>-\$26,871,414</u>
*Ending Fund Balance (See Note 1)	\$28,430,719	\$1,559,305

Total

Total Sources	\$101,286,521	\$104,738,143
Total Uses	\$106,301,091	\$111,390,146
Other Financing Sources/Uses & Net Transfers	<u>\$36,929,203</u>	<u>-\$26,180,150</u>
Net Change in Funds	<u>\$31,914,633</u>	<u>-\$32,832,153</u>
*Ending Fund Balance (See Note 1)	\$55,777,302	\$22,945,149

Key Statistics

	<u>Actual 11-12</u>	<u>Actual 12-13</u>
Number of Students (ADM-Average Daily Membership)	8,147	8,096
Per Student Sources of Funds - General Fund	\$10,301	\$10,677
Per Student Uses of Funds - General Fund		
Instruction and Support Services	\$7,670	\$7,981
School Level Administration	\$442	\$476
Facilities, Operations and Maintenance	\$1,386	\$1,394
Student Transportation	\$540	\$594
District Level Administration	<u>\$369</u>	<u>\$383</u>
Total Per Student Use of Funds - General Fund	<u>\$10,407</u>	<u>\$10,829</u>
ADM Served per Licensed Instructional Staff	17.41	17.01

Notes: 1. Amount Included Reserved Fund Balance