

WAYZATA PUBLIC SCHOOLS

Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Work Session - April 26, 2010 - 4:00 PM
District Administration Building, 210 County Rd. 101, N., Plymouth

AGENDA

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WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

VISION

A model of excellence among learning communities

MISSION

The mission of the Wayzata School District is to prepare all students for the future by providing a challenging education which builds academic competence, develops responsible citizenship, encourages creativity, promotes lifelong learning, advances critical thinking skills, instills a commitment to personal wellness, and fosters respect for self and others.

District Directions for 2008-2010

To ensure high achievement on the part of each student and to realize our vision, the district's directions for 2008-2010 are:

- *Provide a more personalized education for each student.*
- *Eliminate the predictability of student achievement based on race.*
- *Provide opportunities for students to engage in global connections.*
- *Prepare students in skills that they will need to function effectively in the future including creative thinking, diplomacy, problem solving and teamwork.*
- *Enhance the sense of ownership and engagement in the district by all segments of the community.*

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Work Session – April 26, 2010

AGENDA ITEM: 1. CALL TO ORDER/ROLL CALL

COMMENTS BY: Board Chair Peterson

	<u>PRESENT</u>	<u>ABSENT</u>
Ms. Linda A. Cohen	_____	_____
Ms. Susan J. Droegemueller	_____	_____
Ms. Susan Gaither	_____	_____
Ms. Patricia L. Gleason	_____	_____
Mr. Jay A. Hesby	_____	_____
Mr. John A. Moroz	_____	_____
Ms. Carter G. Peterson	_____	_____
Dr. Chace B. Anderson, Ex Officio	_____	_____

Wayzata Leadership Academy

I. A brief history

2007-08

- Summer 2007, WHS representative invited to attend seminar to learn more about the C. Charles Jackson Foundation grant
- Purpose of grant: create leadership/character model for school-wide use. (Applicable in HS, colleges, Universities, etc.)
- Fall 2007, committee created to write grant & implement; WHS is approved Nov. 2007
- C. Charles Jackson offers “blueprint” document to aid in program creation
- Steering committee surveys staff at a full school meeting and creates community advisory board
- Group of 20 students is also utilized at various meetings during advisory time
- Key focus point is “character” part of “Character and Scholarship for Life” based on data from faculty, advisory group, and students

2008-09

- Grant written and secured for year two
- WHS representatives attend Leadership Conference at Georgetown University
- WHS representatives and 2 students visit Hinsdale Central HS to learn more about Character Counts grant and program
- These two visits along with input from advisory board, prompt steering committee to shift focus from “advisory program” to culture shift/enhancement surrounding character
- WHS representatives and two juniors attend West Point Leadership & Ethics Seminar
- Three grade levels surveyed about character, ethics, & leadership in Spring 2009

2009-10

- Grant written and secured for year three
- Students selected based on faculty recommendations for advisory group at three grade levels
- Oct. staff meeting devoted to a roll out of Wayzata Leadership Academy ideals
- Character cards and posters offered throughout WHS
- Additional informational meetings held with custodians, support staff, lunch room personnel and paraprofessionals
- WHS representatives and four students attend West Point Leadership & Ethics Seminar

II. Goals

- To promote and develop leadership qualities in our students, supporting the WHS mission “Character and Scholarship for Life”

III. Five Pillars

- Relationships
- Respect
- Responsibility
- Ethics
- Awareness

IV. Future

Culinary Arts Program

Wayzata High School
Matt McNiel and Miriam Lejonvarn

Culinary Arts - Objectives

- Demonstrate technical reading skills and creative problem solving.
- Practice teamwork and communication in a fast-paced environment.
- Understand and practice a variety of food preparation techniques.
- Assess and evaluate current and emerging information regarding food and dietary choices.
- Inspire students to develop a passion for preparing nutritious and aesthetically pleasing foods at home.
- Explore and practice skills necessary for culinary related careers.

Partnership for 21st Century Skills

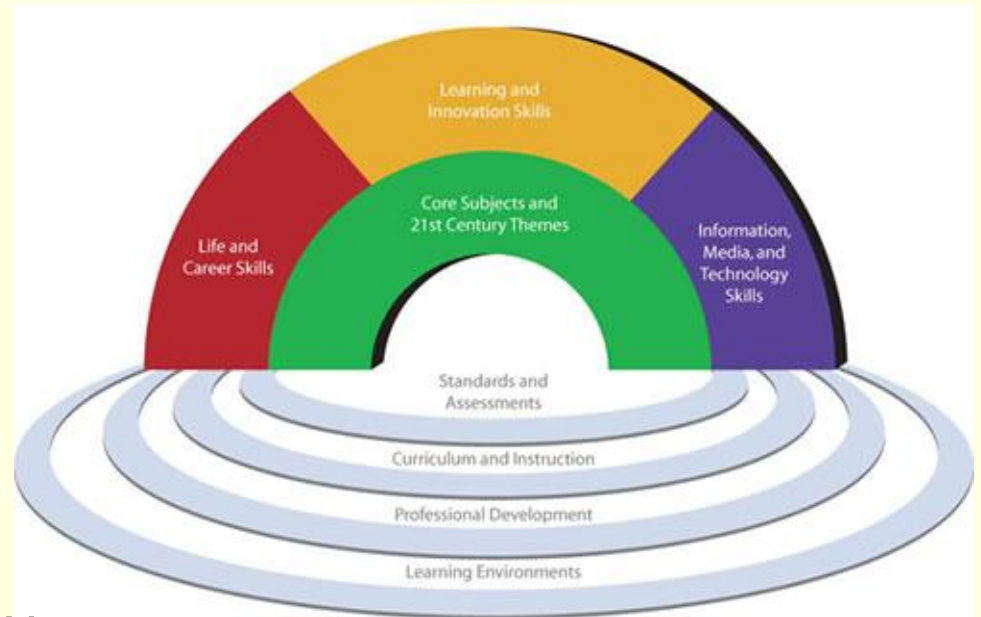
■ Core Subjects

- English, reading or language arts
- Mathematics
- Science
- Geography

■ 21st Century Themes

- Global Awareness
- Health Literacy
- Environmental Literacy

■ Life and Career Skills



www.p21.org

Culinary Arts I

- Basics of cooking equipment, culinary principles, and cooking techniques.
- Preparation of a wide variety of healthy, savory, and aesthetically pleasing foods.
- Main Units:
 - Grains, Quick Breads, and Yeast Breads
 - Nutrition Analysis, Vegetarian Diets, and Fruits and Vegetables
 - Proteins such as Eggs, Meat and Poultry
 - World Cuisine Research Project
 - Desserts
 - Menu Planning and Presentation



Culinary Arts II

- Higher level of rigor and expectation for mastery with regard to academic content and cookery techniques.
- Global focus by studying and preparing dishes from various world cuisines such as France, Italy, China, Thailand and India.
- Articulated with Hennepin Technical College, St. Cloud Technical College, and Normandale Community College.

Culinary Arts II: Main Units

- **Flavors and Flavorings**
- **Knife Skills**
- **Study and prepare a variety of ethnic cuisines of the world while mastering the following:**
 - Sauces and Soups
 - Meat and Poultry Cookery/Fabrication
 - Keel Bone Demo
 - Fish Cookery
 - Vegetable Cookery
 - Potatoes, Grains and Pasta Cookery
 - Vegetarian Cookery
 - Preparing Salads and Salad Dressings
 - Hors D'oeuvres
 - Desserts
- **Menu Planning and Recipe Design**

DRAFT

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Executive Summary

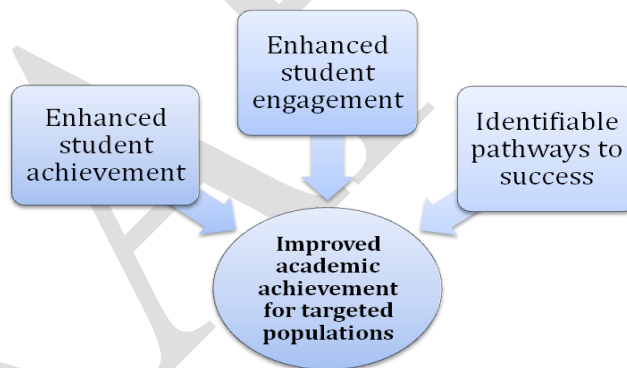
The strategic theme of the Wayzata Public School’s equity initiative is “*Inspiring Hope, Delivering Results.*” While we will inevitably become involved with several discussions during the year, our focus is on convening a district-wide conversation of students, staff, administrators, and community members. This conversation will focus on mapping the universe of our education equity initiative, defining priorities, and seeking new ways to collaborate across the district and broader Wayzata community and metropolitan region.

Moving the cultural paradigm from “Learning for Most” to “All Kids are Learning” is extremely important as we embark upon this educational journey together. Moreover, the central question we must ask ourselves as we begin the conversations around equity and access is—How do we respond when children do not learn? We can begin the process by setting high goals and standards for all students and by helping students, faculty, and staff to become culturally competent. Building an educational framework of support and intervention is critically important to the larger objective of closing the achievement gap and ensuring that all of our students are experiencing success, both academically and socially in our schoolhouses. Integration, for us, should not just mean across campus but across our classrooms as well.

A key item that emerged during our early discussions was a need and desire for greater coordination, assessment, and interaction across schools and central office.

The primary goal is to improve academic achievement for targeted populations (i.e. closing the racial achievement gap). Researchers have identified a number of ways to mitigate perceived achievement barriers. For example:

1. Setting high goals, high standards, high expectations and accountability for adults and students (“Better Balance”, 2001); and
2. Developing culturally competent teachers (Darling-Hammond, Berry, & Thoreson, 2001); and
3. Redesigning curriculum content and increasing rigor (Adelman, 1999); and
4. Implementing continuous improvement and monitoring through the use of data (Johnson, 1996a; Olsen, 1996; Sandham, 2001a).



The advantage to implementing a strategic framework as indicated in the figure above is to begin and, in some instances, continue a discussion that will eventually lead to a greater understanding of shared norms, challenges, and priorities. This will help our team develop ways to amplify and support each other’s work by enhancing student achievement, enhancing student engagement, and identifying pathways to success through common systems, and more intentional and strategic collaboration.

Each strategy will lead to the successful collection of sufficient data which will inform a well-developed district-wide equity plan that will be developed in stages as information becomes available. The plan will ultimately drive our decisions about resource allocation, program assessment. It will help us gauge our progress towards achieving the desired goals to close the racial achievement gap.

Executive Summary (continued)

Over the last eight months we have worked diligently when examining existing policies and practices. The results of our initial observations demonstrate that there are five key areas of importance that need attention. They are:

1. Intervention
2. Prevention
3. Student Engagement
4. Partnering with Families and Community
5. Ownership and Participation

These five areas are central to effecting change in the lives of our students and ultimately closing the achievement gap. To help further clarify our student's goals and needs we have developed a three year comprehensive strategic equity proposal that focuses on several key issues. They are as follows:

- Developing and piloting mentoring/tutoring programs.
- Providing direct support for more inclusive classrooms.
- Creating out of school time programs.
- Creating a transition program for CIY students.
- Creating and developing an academic support model (RTI).
- Improving communication and outreach to parents.
- Developing and implementing district-wide equity audits.

In order to address the issues listed above and make a strong commitment to closing the achievement gap we have taken steps to ensure that we keep moving in the right direction. Those steps include:

- **The creation of the District Equity Leadership Committee (DELIC):**
The DELIC serves as a proactive group that embraces diversity, imparts knowledge, and works to raise the achievement of all students while working to close the racial, economic, and ethnic gaps that persist in our educational system. We do this by examining data, encouraging culturally responsive practices in the classroom, and proposing best practices as it relates to teaching and learning.
- **The creation of long-term, measurable objectives. These objectives include:**
 - Providing more personalized education for each student.
 - Eliminating the predictability of student achievement based on race.
 - Providing opportunities for students to engage in global connections.
 - Preparing students in skills that they will need to function effectively in the future including creative thinking, diplomacy, problem solving and teamwork.
 - Enhancing the sense of ownership and engagement in the district by all segments of the community.
- **The creation of a timeline:**
The DELIC timeline will help the committed monitor progress. This will allow all parties involved to track and reassess their goals as time progresses.
- **The creation of an Equity Service Delivery Model:**
The core concept in the service delivery model focuses on repurposing existing resources toward achieving our stated equity goals. By aligning our existing financial and personnel resources with our stated goals and objectives, we pull together vital elements of our plan into a coherent and focused integration effort.

Initial Observations

Over the last eight months our team engaged in a process to identify observations that we gleaned from looking at some of our data relative to our instructional/academic program for increased student engagement, student achievement, and pathways to success. From these observations we identified six goals that will help close the achievement gap.

Goals	Strategy
Goal 1	<p>Increase the underrepresentation of students of color in Gifted & Talented by:</p> <ul style="list-style-type: none"> • Implementing and developing the Young Scholars Program (K-8) at one pilot elementary site.
Goal 2	<p>Increase the underrepresentation of students of color in our A/P & Honors courses by:</p> <ul style="list-style-type: none"> • Implementing a vertically articulated program whereby counselors across school divisions meet to identify students of color for AP/Honors courses. • Implementing and develop a structure of support (e.g. tutorials, and counseling). • Evaluating and modifying the AVID Program for maximum student impact.
Goal 3	<p>Increase the underrepresentation of students of color who are proficient on MCA's by:</p> <ul style="list-style-type: none"> • Providing district-wide and school-based professional development in specific instructional strategies that increase student learning (e.g. NUA strategies, reciprocal teaching, inquiry, GLAD strategies, and cultural cues). • Providing ongoing, high quality efficacy anti-racism and cultural competency training for staff, students, families, and community through our teacher academy classes, teacher book studies, community education classes, and student co-curricular and extra-curricular programs/activities. • Developing and implementing a district-wide or school-based summer learning program (fifth quarter) targeted for students of color.
Goal 4	<p>Decrease the overrepresentation of students of color who are in our high school ALC by:</p> <ul style="list-style-type: none"> • Evaluating and modifying program placement structure.
Goal 5	<p>Increase the number of parents/guardians of color who participate in our PTA/PTO's and who are involved with student learning by:</p> <ul style="list-style-type: none"> • Recruiting families through face-to-face visits. • Developing parent leaders and include them in the decision-making process. • Offering classes through Community Education that target parents of color centered on informing families of the best ways to help students learn. (Adopt the best-practice model by Dr. Joyce Epstein)

Initial Observations (continued)

Goals	Strategy
Goal 6	<p>Decrease the overrepresentation of students of color who are identified as Special Education by:</p> <ul style="list-style-type: none"> • Providing district-wide and school-based professional development in specific instructional strategies that increase student learning (e.g. NUA strategies, reciprocal teaching, inquiry, GLAD strategies, and cultural cues). • Providing ongoing, high quality efficacy anti-racism and cultural competency training for staff and community through our teacher academy classes, teacher book studies, community education classes, and student co-curricular and extra-curricular programs/activities. • Developing and implementing a district-wide or school-based summer learning program (fifth quarter) targeted for students of color. • Evaluating, modifying, and implementing a standardized Pre-referral Intervention Process

When successfully implemented, these strategies will result in:

- An increase of students of color who are a part of our Vision 21/Gifted program of study.
- An increase of students of color taking advanced placement/honors curriculum.
- A decrease in the “achievement gap”.
- An increase in students meeting state and local standards.
- A reduction of the disproportional gap in ALC enrollment.
- An increase in parents of color who are involved in schools for the benefit of increased student learning.
- An increase in June graduation rates for students of color.
- A decrease in the number of overrepresentation of students of color in Special Education.

It is important to note that while DELC will serve as the centralized coordinating arm for the school district, no single office, person, or unit can tackle the challenge of achieving our district’s equity goals. The challenge is too great, the opportunities too exponential, and the concept of equity and inclusion are ever expanding. Building and celebrating fairness in education in Wayzata cannot be the work of one person. It is a shared responsibility, and one we all must accept and carry forward.



The Role of DELC

A major priority of DELC is to ensure that educational equity is defined in ways that substantively connect with the academic mission of Wayzata Public Schools in terms of student achievement, student engagement, and pathways to success. An inclusive and diverse environment creates the type of educational context that allows all of our students to develop into the engaged and educated citizens required to live in a world that is diverse, global, and interconnected. Additionally, it ensures that we have the types of programs, support services, and personnel that give them a sense of the possibility that all students can achieve success.

Fundamental to this goal, and a major priority of DELC, is to ensure that the “closing the racial achievement gap” conversation is closely aligned and infused into the next generation of strategic plans, frameworks, discussions of equity, and accountability efforts that will guide Wayzata Public Schools over the next three to five years and beyond.

Going forward, DELC will continue to align with the various discussions and equity initiatives in an effort to close the racial achievement gap and, most importantly, become a part of the continuing conversation about activating new possibilities and partnership throughout the district. We will work closely with areas such as the District Equity Leadership Committee (DELC); school district administrators, principals, teachers, and paraprofessionals; families and community. To be effective our work necessitates close relationships with constituent groups, community, and other parties that could be involved in our equity efforts.

Over time we hope to position DELC as a leader in providing equity and inclusion coordination, and strategic thinking. Our charge is to create new and more powerful external relationships; incubate new projects and ideas; assess equity initiatives and progress; and convene institutes, training, and symposia focused on strategic leadership in closing the racial achievement gap in Wayzata Public Schools.

DELIC Transition Activities

The transition framework presents four primary strategies to engage the Wayzata Public School district and accomplish our aforementioned goals. These activities include the following: (1) meetings with DELIC, (2) individual and unit meetings, (3) district-wide equity initiatives and program review assessment and (4) targeted communication initiatives.

Strategy 1: Meetings with DELIC

The meetings will be general in nature and discussions will be organized around different social identities and the academic achievement of “minority students” to facilitate understanding of key issues related to the equity.

Strategy 2: Individual & Group Meetings

Throughout the year, we will continue to schedule meetings with key stakeholders across the Wayzata Public School District. Inevitably, these groups will include individual leaders, personnel, offices/units, and community partners.

Strategy 3: District-Wide Equity Initiatives and Program Review Assessment

Our hope is to engage as many principals, teachers, and paraprofessionals to create a report on what is currently taking place within their respective areas. The equity initiatives and program review assessment will focus on demographic characteristics and trends within each respective school. This assessment will examine equity programs and initiatives, successes for the last five years, challenges to implementation, and major opportunities for the future. We will ask each funded school to articulate their equity rationale and engage in an in-depth self-study analysis.

Additionally, several centrally funded equity programs and initiatives will engage in a multi-tiered program review that may include, but is not limited to the following: (1) self-studies (2) external program reviews, (3) environmental benchmarking, (4) internal committee reviews, and/or (5) formal summative evaluations. Our work with analyzing the data for each district will inform this strategy greatly.

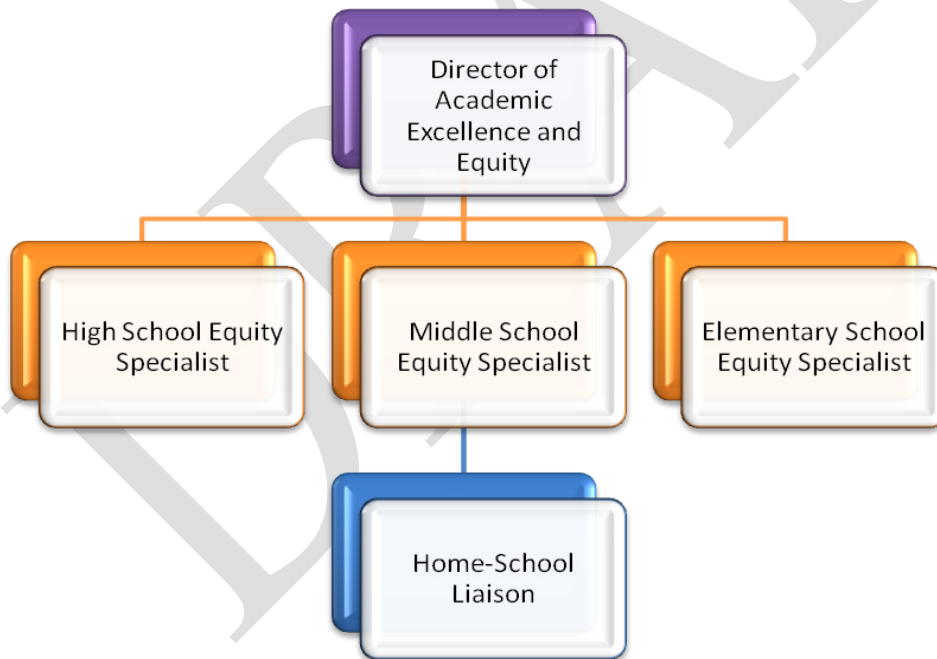
Strategy 4: Targeted Communication

In an effort to build relationships with the broader district and community, targeted communication letters will be developed for Wayzata community organizations, faith-based organizations, corporations, and others with a vested connection to the Wayzata’s diversity interests locally and regionally. The goal is to introduce the OEI as a resource, capitalize on pre-existing relationships, and build new ones.

Equity Service Delivery Model for Student Success Team

The Equity Service team's number one goal is to assist school divisions in the development of a coherent and uniform model of support and intervention. Research, thus far, supports the restructuring of job duties for those involved in helping to close the achievement gap. To help students reach their full potential this team will engage in data gathering and analysis to help guide the decisions making process. The team will also be responsible for assisting schools with differentiated instructional strategies and also work to help make schools more culturally competent for parents and students. By utilizing restructuring the support positions listed below we will achieve the following:

- Focus 80% of SST time on targeted buildings with the highest populations of free and reduced and students of color.
- Provide 5th quarter for targeted schools:
 - Extend school year by 4 weeks in June
 - Full Day program
 - Morning focuses on academics
 - Afternoon offers enrichment provided by community partners
- Assist schools in developing Learning Plans for targeted students:
 - Set goals for each student's improvement
 - Monitor, assess and record progress



**See Appendix B for Equity Specialists and Home School Liaison job descriptions.*

Appendix A: A Framework for Assessing District-Wide Equity Initiatives

The “Equity Scorecard,” a learning approach to institutional change, enables educational institutions to take institutional responsibility for narrowing the achievement gap between students of color and their white peers. The Equity Scorecard was developed by Dr. Estela Mara Bensimon at the Center for Urban Education, University of Southern California in order to:

- Foster institutional effectiveness by increasing its capacity to interpret and share existing institutional data disaggregated by race, ethnicity, and gender.
- Expand institutional knowledge about the specific underlying factors that result in inequities for students of color or other underrepresented students in access, enrollments, retention, achievement, and graduation.
- Enable institutions to conduct "fine-grained" analysis to develop equity-oriented goals and benchmarks to achieve equity for students of color and other underrepresented populations in all measurable areas.

The Purpose:

AWARENESS: Engage in institutional self-assessment to provide a clear and unambiguous picture of inequities.

INTERPRETATION: Analyze and integrate the meaning of the inequities.

ACTION: Develop strategic actions to achieve equity in educational outcomes based on data, not assumptions.

What is the “Equity Scorecard”?:

- A comprehensive strategy for assessing and improving institutional effectiveness.
- A holistic and systematic strategy that spotlights and prioritizes racial/ethnic inequities for action planning.
- Provides a solid base of information for closing the access and achievement gaps.

It is NOT:

- A mandate
- A report card
- A uniformity driven assessment model
- A replacement for existing assessment and evaluation efforts

Core Principle of the Equity Scorecard:

...“Evidence, [i.e., factual data] about inequities in educational outcomes [access, enrollments, retention, excellence, graduation]...can have a powerful effect upon faculty members, administrators, counselors, and others and their motivation to solve them.” Estela Mara Bensimon

Appendix A: A Framework for Assessing District-Wide Equity Initiatives (continued)

What is Equity?:

“Equity is achieved when students of color succeed in any variety of measures relative to their representation (including access and excellence) in school districts.”

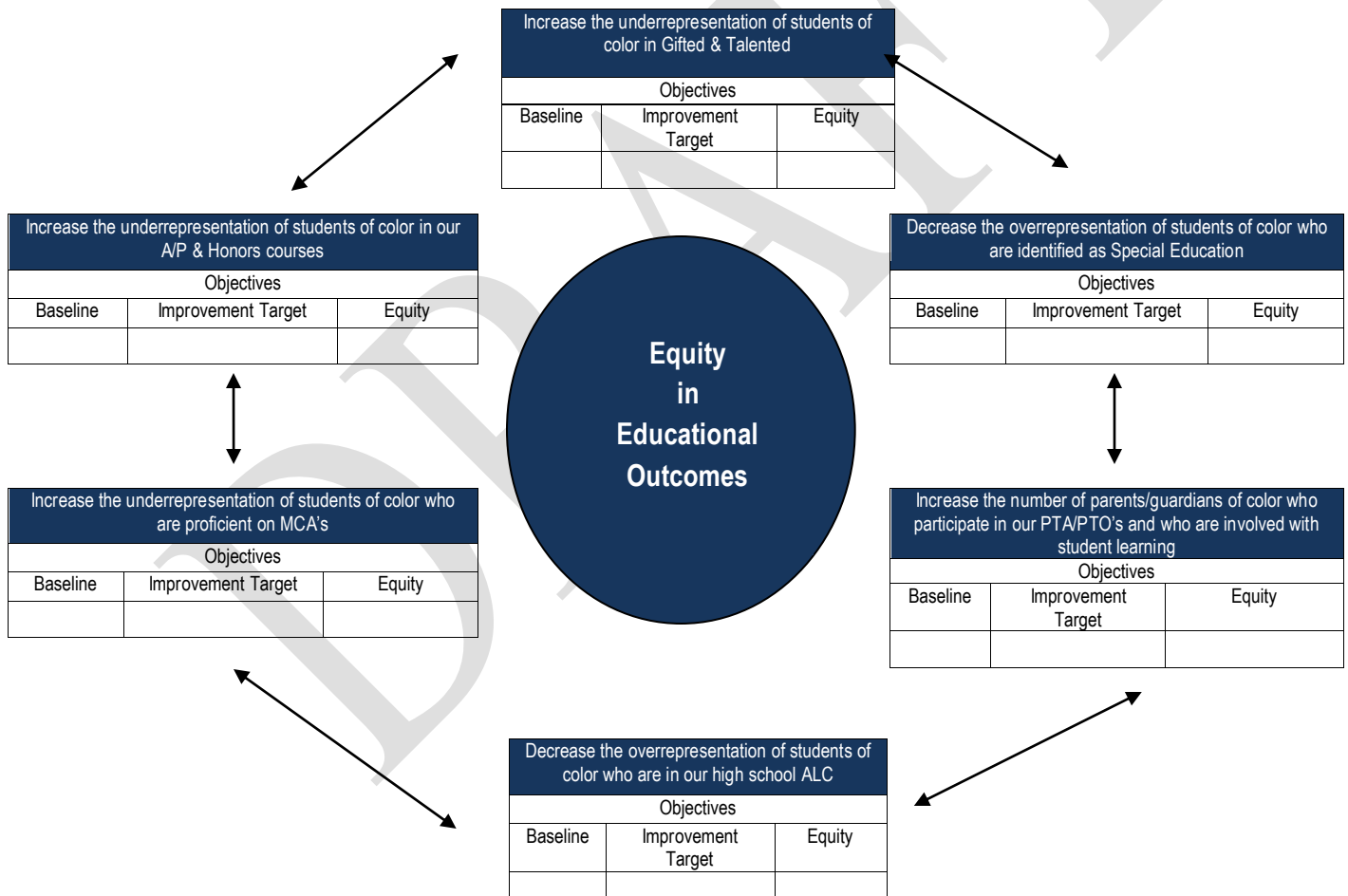
“Why Equity Matters: Implications for a Democracy,” Diversity Scorecard Project, Center for Urban Education University of Southern California

The Accountability Side of Diversity:

“... [These] are evidence based practices that will make individuals more conscious of the state of educational outcomes for historically underserved students and will enable them to act purposefully.”

Estela Mara Bensimon The Accountability Side of Diversity

The Equity Scorecard



Appendix B: Equity Support Job Descriptions

Equity Specialist

This position is responsible for the following:

- Assist school divisions in developing a coherent and uniform model of support and intervention.
- Assist schools in using data analysis to guide evidence-based decisions.
- Assist schools with differentiated instruction strategies.
- Assist schools in becoming more culturally competent and having courageous conversations around race and equity.
- Assist schools in establishing a comprehensive model of soliciting and getting parents of color involved.
- Assist schools in sustaining NUA strategies through mentoring and coaching.
- Provide site based equity and inclusion leadership.
- Provide individual and group support experiences for identified students designed to build relationships and a sense of belonging at school; explore student attitudes and feelings; present positive information in history and culture; build skills for positive peer and adult relationships; develop effective life skills (e.g. study skills, communication skills, decision-making skills, goal-setting skills); address other social and personal concerns.

Home School Liaison

This position is responsible for the following:

- Helping parents to become involved with, and have a voice in, the life and work of the school.
- Helping parents to support their children's learning in school and home.
- Working with particular groups and communities.
- Identifying and responding to the needs of families, in partnership with agencies and services.
- Assisting with initial ongoing assessment of newly arrived pupils and their transition.
- Mediating between teachers and parents to share information and clear up misunderstandings.



DATE: April 20, 2010
TO: Dr. Chace Anderson
Board of Education
FROM: Jim Westrum
SUBJECT: Revised 2009-2010 General fund budget

We have currently completed a comprehensive review of the 2009-2010 financial budget projections. Per this review, our revised budget approved by the school board in February appears to be adequate and as such, no budget adjustments are proposed at this time for the remainder of the 2009-2010 school year.

Attached you will find a one-page summary of the District's adopted and revised budgets and financial projections for the year ended June 30, 2010. In addition, several other exhibits are included for your review. The enclosed information will form the basis for preparing our financial projections for the 2010-2011 fiscal year.

While the District continues to maintain its financial position, there are some financial challenges ahead. Thus, the following exhibits are useful in developing the budget for the 2009-2010 school year. Each report will be briefly discussed in the following paragraphs.

FUND BALANCE REPORT

The District's fund balance report is a one page summary of the District's adopted and revised revenue and expenditure budgets for the year ended June 30, 2010 and is included in Exhibit I. The District's General fund unreserved, undesignated fund balance is projected to remain relatively unchanged at \$10.9 million, or 11.3% of expenditures, as of June 30, 2010.

In addition to the General fund operating account, a variety of categorical revenues are also included within the General fund budget. As these balances have legal requirements as to how the resources are to be spent, they are classified as either reserved or designated fund balances. It is important to note that the resources that these balances represent must be utilized in the current or future years in accordance with statutory requirements. Thus, the total General fund balance as of June 30, 2010 is projected to be \$16,441,183, or 14.3% of expenditures.

The District's remaining funds are currently under review, although no material budgetary modifications are anticipated at this time.

GENERAL FUND - EXPENDITURES BY PROGRAM REPORT

The District's General fund expenditure by program report, in exhibit II, provides comparisons between the current year's revised budget and the previous four years of actual expenditure history. This report is sorted by the State of Minnesota's program classifications. Detailed descriptions of these classifications are included below. It is important to note that reviewing the budget in the context of program classification is useful as it provides a valuable perspective on how the resources of the district are spent. In addition, this review will be increasingly important as consideration is given to modifying any of our current resource allocations in light of the State's growing economic challenges.

Upon review of the expenditure by program report, most of the increases in budgetary amounts are due to enrollment increases, inflationary increases, or the addition of carry-over balances of categorical revenues. Upon review of the expenditure by program report, it is also important to note that most of the decreases are due to budget cuts, the conclusion of one time expenditures, or other modifications to the financial plan of the district.

Included within this report are \$7 million in transfers to the building construction fund for the technology levy and for health and safety funded indoor air quality projects.

State defined classifications are as follows:

1. **District and School Administration** is the organizational hierarchy at the school principal level and above. Examples are principals, superintendent, and school board.
2. **District Support Services** are function or task-oriented services that may cross many combinations or other major divisions of program categories. Examples are the business office and the operation department offices of personnel-payroll and computer services.
3. **Regular Instruction** is the level of instruction and academic departments found within each elementary and secondary school. It typically includes all activities that are classroom, co-curricular, and extra-curricular in nature.
4. **Vocational Instruction** is the level of instruction pertaining to senior high school vocational education.
5. **Exceptional Instruction** is compensatory and special education subdivided by student needs. Examples are gifted and talented, Title I programs, and special education instruction.
6. **Community Education and Services** is instruction provided outside the normal school day. It provides educational programming for students at times other than regular school hours.
7. **Instructional Support Services** consist of activities designed to assist instructional staff with the content and process of providing learning experiences to students in grades K-12. Local examples are curriculum development, media, staff development, and computer assisted instruction.
8. **Pupil Support Services** consist of activities that do not qualify as instructional services to students in grades K-12. Local examples are counseling, health, attendance, pupil transportation, and food services.
9. **Site, Buildings, and Equipment** consist of activities related to the acquisition, operation, maintenance, repairs, and remodeling of all physical plant, facilities, grounds, and district equipment.
10. **Fiscal and Other Fixed Cost Programs** consist of miscellaneous services not otherwise covered in other program categories. Local examples are expenditures for interest expense paid on short-term district debt, property insurance, and employee benefits paid in the form of unemployment compensation, workers' compensation, and severance payments.

GENERAL FUND - EXPENDITURES BY OBJECT REPORT

The District's General fund expenditure by object report, in exhibit III, provides two years of budgeted and actual expenditure history sorted by the State of Minnesota's object classifications. It is important to note that reviewing the budget in the context of how the resources are spent, known as object classifications, continues to be useful as it provides a valuable perspective on how the resources of the district are spent. It also provides the most logical way to arrive at inflationary assumptions and expenditure trends. In addition, this review will be increasingly important as decisions need to be made in the future as we review our resource allocation process in light of the State's growing economic challenges.

Upon review of the expenditure by object report, most of the increases in budgetary amounts are due to enrollment increases, inflationary increases, or the addition of carry-over balances of categorical revenues. Upon review of the expenditure by object report, it is also important to note that most of the decreases are due to budget cuts, the conclusion of one-time expenditures, or other modifications to the financial plan of the district.

As the business office prepares its 2010-2011 expenditure projections, it will use actual data whenever possible. In some cases, certain assumptions will be used and the expenditure by object report provides information that can be useful in arriving at these assumptions.

It is important to note that certain one-time expenditures are noted by footnotes in this report to ensure that future financial projections are not skewed by these occurrences.

GENERAL FUND – COMMON-SIZED EXPENDITURES BY OBJECT REPORT

The District's General fund common-sized expenditure by object report, in exhibit IV, provides year-to-date expenditure data by classification, stated in both dollars and as a percent of the budget. Typically, the district's expenditure cycles are similar between school years and we would expect the percentages to be similar between multiple years. Any variances would be investigated for reasonableness.

As can be seen, 2009-2010 expenditures as compared to the revised budget as of March 31, 2010 are at 58.6%. This percentage compares favorably with the prior two years of 58.9% and 59.3%. This report provides reasonable assurance to the administration and to the school board that the relationship between actual expenditures and budgeted amounts is accurate.

Two items worth mentioning are related to prior years' expenditure percentages for the classification of employee benefits. Upon further investigation, we noted that 2008-2009 includes \$5 million of OPEB bonds that were issued late in the year while 2007-2008 includes more than \$2 million in contributions for OPEB liabilities. Without these expenditures, each of these years would have had a ratio closer to the ratio of salaries and wages and would have been more comparable to the 2009-2010 ratio. Thus, these percentages appear reasonable. No unusual items were noted in any of the remaining expenditure classifications.

SUMMARY COMMENTS

We will continue to evaluate 2009-2010 financial data in relationship to our historical costs and budgets. We will use this, as well as other relevant information, as a basis for preparing a budget projection for 2010-2011 revenue and expenditures.

Overall, the district continues to maintain its financial position while maintaining several of its reserves. On a line item basis, we are typically close to budget in substantially all areas and have a history of seeing slightly favorable variances. In addition, our fund balance reserves either increase or if there is a decrease, it is due to purposeful utilization.

Actual preliminary financial results of the current year (2009-2010) will be presented to the school board in early fall while audited financial results will be presented to the school board in December 2010.

While we do not expect any significant legislative changes in the funding of school districts, we will prepare multiple strategies to address any funding decreases or shortfalls for the 2010-2011 budget. The legislature is scheduled to adjourn in May. The 2010-2011 budget will be submitted for board approval prior to June 30, 2010.

Feel free to contact me if you have any additional questions at 763-745-5023.

Wayzata Public Schools
Revised Fund Balance Report as of 03-31-10
as of Exhibit I

	(a) Audited Fund Balance 7/1/2009	(b) Adopted Revenue 2009-2010	(B) Revised Revenue 2009-2010	(c) Adopted Expenditures 2009-2010	(C) Revised Expenditures 2009-2010	(b)-(c) Adopted Change in Fund Balance	(B)-(C) Change in Fund Balance	(d) Adopted Fund Balance 6/30/2010	(D) Revised Fund Balance 6/30/2010
Operating Funds									
General Fund									
Unreserved/Undesignated Fund Balance	\$10,936,483	\$ 96,736,574	\$ 97,243,412	\$ 96,729,512	\$ 97,196,792	\$ 7,062	\$ 46,620	\$ 10,943,545	\$ 10,983,103
Reserved/Designated Fund Balances									
Reserved - Staff Development	1,417,149	1,199,489	1,200,511	1,200,000	2,617,660	(511)	(1,417,149)	1,416,638	-
Reserved - Cooperative Revenue	250,000			200,000	200,000	(200,000)	(200,000)	50,000	50,000
Reserved - Deferred Maintenance	177,292	594,916	594,916	594,916	772,208	-	(177,292)	177,292	-
Reserved - Learning and Development	62,762			200,000	-	(200,000)	-	(137,238)	62,762
Reserved - Basic Skills Programs	674,417				674,417	-	(674,417)	674,417	-
Reserved - Health and Safety	65,059	801,950	801,950	780,250	780,250	21,700	21,700	86,759	86,759
Reserved - Operating Capital	4,137,850	2,360,571	2,360,571	3,266,886	3,266,886	(906,315)	(906,315)	3,231,535	3,231,535
Reserved - Disabled Accessibility	7,452				-	-	-	7,452	7,452
Reserved - Technology & H&S Transfers	-	6,948,021	6,948,021	6,948,021	6,948,021	-	-	-	-
Reserved - Safe Schools Levy	73,128				73,128	-	(73,128)	73,128	-
Reserved - Prepaid Items	923,339				200,000	-	(200,000)	923,339	723,339
Designated - Capital Transfer	588,935					-	-	588,935	588,935
Designated - Dome Escrow	364,560					-	-	364,560	364,560
Designated - Oakwood Escrow	173,944				173,944	-	(173,944)	173,944	-
Designated - Re-Employment Insurance	359,294	(16,556)	(16,556)			(16,556)	(16,556)	342,738	342,738
Designated - Federal Special Education Stimulus					1,100,000	-	-	-	-
Designated - Site Carryover	1,084,526				1,084,526	-	(1,084,526)	1,084,526	-
Total General Fund	<u>\$21,296,190</u>	<u>\$ 108,624,965</u>	<u>\$ 110,232,825</u>	<u>\$ 109,919,585</u>	<u>\$ 115,087,832</u>	<u>\$ (1,294,620)</u>	<u>\$ (4,855,007)</u>	<u>\$ 20,001,570</u>	<u>\$ 16,441,183</u>
Food Service Fund									
Food Service Fund	1,262,205	4,901,647	4,901,647	4,972,354	4,972,354	(70,707)	(70,707)	1,191,498	1,191,498
Community Service Fund									
Community Service Fund	923,821	8,167,247	7,762,872	8,083,250	7,623,749	83,997	139,123	1,007,818	1,062,944
Capital Projects and Construction Fund									
Capital Projects and Construction Fund	(297,955)	6,948,021	6,948,021	6,438,894	6,438,894	509,127	509,127	211,172	211,172
Total Operating Funds	<u>\$23,184,261</u>	<u>\$ 128,641,880</u>	<u>\$ 129,845,365</u>	<u>\$ 129,414,083</u>	<u>\$ 134,122,829</u>	<u>\$ (772,203)</u>	<u>\$ (4,277,464)</u>	<u>\$ 22,412,058</u>	<u>\$ 18,906,797</u>
Non Operating Funds									
Debt Service Fund	1,959,399	9,762,061	9,762,061	9,764,556	9,764,556	(2,495)	(2,495)	1,956,904	1,956,904
Total All Funds	<u>\$25,143,660</u>	<u>\$ 138,403,941</u>	<u>\$ 139,607,426</u>	<u>\$ 139,178,639</u>	<u>\$ 143,887,385</u>	<u>\$ (774,698)</u>	<u>\$ (4,279,959)</u>	<u>\$ 24,368,962</u>	<u>\$ 20,863,701</u>

Wayzata Public Schools
Revised Expenditures by program
Exhibit II

CLASSIFICATION	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Revised Change \$	%
District and School Administration:							
Board of Education	\$ 119,784	\$ 88,429	\$ 107,165	\$ 87,354	\$ 118,020		
Office of the Superintendent	390,433	457,861	504,296	398,215	461,046		
Instructional Administration	227,643	243,296	262,415	275,954	292,286		
School Administration	2,503,655	2,639,603	2,816,755	2,831,209	2,889,994		
Total	\$ 3,241,515	\$ 3,429,188	\$ 3,690,631	\$ 3,592,733	\$ 3,761,346	\$ 168,613	4.69%
District Support Services:							
General Admin Support	\$ 1,787,883	\$ 2,059,852	\$ 1,945,086	\$ 1,879,923	\$ 1,408,537		
Other Admin Support	358,247	480,142	587,361	579,784	650,217		
Business Services	1,592,233	1,467,876	1,634,746	1,712,145	1,788,450		
Total	\$ 3,738,363	\$ 4,007,870	\$ 4,167,193	\$ 4,171,851	\$ 3,847,204	\$ (324,647)	-7.78%
Regular Instruction:							
Elem Kindergarten	\$ 1,013,922	\$ 1,262,320	\$ 1,130,393	\$ 1,204,422	\$ 1,282,614		
Elem Ed Grades (1-5)	15,374,616	16,823,659	17,797,952	19,169,971	18,460,963		
Secondary Ed-General (7-12)	4,169,984	3,838,800	3,864,053	5,491,841	5,862,449		
Art Education (K-12)	1,040,214	1,140,449	1,193,086	1,196,571	1,097,666		
Business Education (9-12)	457,287	626,111	216,055	198,246	344,093		
Title I (1-5)	-	-	-	244,915	322,565		
Gifted and Talented (K-12)	595,461	921,711	1,002,310	1,019,108	1,011,597		
Basic Skills/LEP (K-12)	503,096	606,980	640,954	672,810	829,167		
English Language (K-12)	2,483,331	3,423,440	3,451,644	3,755,543	3,831,861		
Foreign Language (7-12)	1,223,365	1,429,373	1,553,808	1,729,427	1,807,767		
Phy Education (K-12)	2,026,910	2,183,430	2,422,887	2,506,797	2,322,280		
Health-(K-12)	-	-	-	-	-		
Family Living Science (7-12)	496,150	538,867	284,788	289,096	224,529		
Industrial Education (7-12)	606,493	515,743	331,088	413,761	355,060		
Mathematics (7-12)	2,233,263	2,500,245	2,629,448	2,991,103	3,008,237		
Computer science (7-12)	199,837	246,752	266,198	332,828	333,123		
Music (K-12)	1,679,307	2,021,986	2,141,105	2,281,738	2,267,485		
Natural Science (7-12)	2,139,918	2,313,550	2,471,855	2,618,563	2,672,307		
Social Science (7-12)	2,064,882	2,415,908	2,572,637	2,746,076	2,717,106		
Coocurricular:							
[Classes, Student Gov't]	-	1,175	12,967	8,100	800		
Boys/Girls Athletics	1,745,452	1,903,700	1,990,202	2,071,333	2,166,112		
Extracurricular:							
[Plays/Drama, School Publications and Clubs]	273,181	305,199	340,710	340,258	365,883		
Total	\$ 40,326,669	\$ 45,019,397	\$ 46,314,142	\$ 51,282,506	\$ 51,283,664	\$ 1,158	0.00%

Wayzata Public Schools
Revised Expenditures by program
Exhibit II

CLASSIFICATION	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Revised Change \$	Revised Change %
Vocational Instruction	\$ 730,605	\$ 701,229	\$ 1,577,410	\$ 2,081,326	\$ 1,979,398	\$ (101,928)	-4.90%
Exceptional Instruction:							
Special Education:	\$ 12,664,696	\$ 13,344,083	\$ 14,179,696	\$ 14,020,410	\$ 13,730,731	\$ (289,679)	-2.07%
Instructional Support Services:							
General Instructional	\$ 2,206,682	\$ 3,766,068	\$ 4,273,920	\$ 4,133,993	\$ 4,205,518		
Curriculum Development	403,708	396,143	553,478	607,050	571,834		
Educational Media	3,164,405	1,528,672	1,438,743	1,497,112	1,604,234		
Staff Development	747,020	1,308,832	1,864,111	1,798,854	3,907,003		
Total	\$ 6,521,816	\$ 6,999,715	\$ 8,130,253	\$ 8,037,009	\$ 10,288,589	\$ 2,251,580	28.02%
Pupil Support Services:							
Counseling	\$ 1,001,039	\$ 970,293	\$ 1,030,119	\$ 1,042,941	\$ 1,019,089		
Health Services	523,707	549,580	575,538	575,296	598,538		
Attendance	489,276	514,895	482,436	574,849	541,248		
Transportation Services	4,915,210	5,458,072	6,294,274	6,535,675	6,880,522		
Other Pupil Support	764,980	906,525	1,151,161	970,173	1,007,193		
Total	\$ 7,694,211	\$ 8,399,366	\$ 9,533,527	\$ 9,698,933	\$ 10,046,590	\$ 347,657	3.58%
Sites, Buildings, Equipment:							
Operations/Maintenance	\$ 6,476,417	\$ 7,357,322	\$ 7,371,033	\$ 7,802,979	\$ 8,235,198		
Facilities	2,193,795	6,210,786	2,556,952	3,651,775	3,741,489		
Health and Safety	1,212,900	547,035	575,873	637,461	783,616		
Total	\$ 9,883,112	\$ 14,115,143	\$ 10,503,859	\$ 12,092,214	\$ 12,760,303	\$ 668,089	5.52%
Fiscal/Other Fixed Costs:							
Retire Current Obligations	\$ -	\$ -	\$ -	\$ 96,561	\$ -		
Employee Benefits (Clearing)	-	-	-	-	75,000		
Property Insurance	354,942	401,698	297,974	260,224	241,987		
Total	\$ 354,942	\$ 401,698	\$ 297,974	\$ 356,785	\$ 316,987	\$ (39,798)	-11.15%
Transfers to other funds	\$ 542,000	\$ 1,429,400	\$ 6,000,020	\$ 7,358,640	\$ 7,073,021	\$ (285,619)	-3.88%
TOTAL EXPENDITURES	\$ 85,697,929	\$ 97,847,089	\$ 104,394,704	\$ 112,692,407	\$ 115,087,833	\$ 2,395,426	2.13%

Wayzata Public Schools
 Revised General Fund OBJ series detail as of 03-31-10
 Exhibit III

Object Series	Object description	2008-09		2008-09		2009-10		2009-10		Change	%
		Original Budget	Revised Budget	FY Activity	Original Budget	Revised Budget	Original Budget	Revised Budget			
100	SALARY CONTINGENCY	\$ 550,395.00	\$ 268,109.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	-
101	LANE CHANGES	\$ 158,816.00	\$ 32,892.00	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	-
102	SALARY CONTINGENCY-ADMIN	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	-
104	HOT SPOTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
110	ADMINISTRATION/SUPERVISION	\$ 5,852,859.00	\$ 6,093,099.00	\$ 6,114,614.23	\$ -	\$ 15,991.00	\$ 15,991.00	\$ 5,543,896.00	\$ (570,718.23)	\$ (570,718.23)	-9.33%
113	RESOURCE TEACHERS	\$ 427,374.00	\$ 430,489.00	\$ 442,805.14	\$ -	\$ 377,175.00	\$ 377,175.00	\$ 65,630.14	\$ (65,630.14)	\$ (65,630.14)	-14.82%
130	FOREMAN	\$ 97,178.00	\$ 98,557.00	\$ 94,065.69	\$ 100,175.00	\$ 100,175.00	\$ 100,175.00	\$ 6,109.31	\$ 6,109.31	\$ 6,109.31	6.49%
131	MAINTENANCE WORKER	\$ 255,286.00	\$ 238,846.00	\$ 255,043.59	\$ 272,427.00	\$ 272,427.00	\$ 272,427.00	\$ 17,383.41	\$ 17,383.41	\$ 17,383.41	6.82%
132	MAINTENANCE SPECIALIST	\$ 563,552.00	\$ 518,892.00	\$ 561,386.34	\$ 596,733.00	\$ 596,733.00	\$ 596,733.00	\$ 35,346.66	\$ 35,346.66	\$ 35,346.66	6.30%
133	HEAD CUSTODIAN	\$ 477,374.00	\$ 480,967.00	\$ 482,523.75	\$ 498,353.00	\$ 498,353.00	\$ 498,353.00	\$ 15,829.25	\$ 15,829.25	\$ 15,829.25	3.28%
134	LAUNDRY WORKER	\$ 5,000.00	\$ 5,000.00	\$ 4,143.71	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 1,856.29	\$ 1,856.29	\$ 1,856.29	44.80%
140	LICENSED CLASSROOM TEACHER	\$ 32,519,604.00	\$ 33,031,522.00	\$ 34,100,134.57	\$ 34,497,184.00	\$ 34,497,184.00	\$ 34,497,184.00	\$ 1,053,681.43	\$ 1,053,681.43	\$ 1,053,681.43	3.09%
141	NON-LICENSED CLASSROOM PERSONNEL	\$ 3,230,029.00	\$ 3,466,472.00	\$ 3,553,242.28	\$ 3,702,491.00	\$ 3,702,491.00	\$ 3,702,491.00	\$ 159,884.72	\$ 159,884.72	\$ 159,884.72	4.50%
143	LIC INST SUPPORT PERSONNEL	\$ 3,503,686.00	\$ 3,507,944.00	\$ 3,563,662.07	\$ 3,514,535.00	\$ 3,514,535.00	\$ 3,514,535.00	\$ (20,965.07)	\$ (20,965.07)	\$ (20,965.07)	-0.59%
144	NON-LIC INSTR SUPPORT PERSONNEL	\$ 902,891.00	\$ 923,288.00	\$ 927,642.77	\$ 949,908.00	\$ 949,908.00	\$ 949,908.00	\$ 18,188.23	\$ 18,188.23	\$ 18,188.23	1.96%
145	SUBSTITUTE TEACHER	\$ 1,006,084.00	\$ 1,006,384.00	\$ 1,135,045.95	\$ 1,135,100.00	\$ 1,129,015.00	\$ 1,129,015.00	\$ (6,030.95)	\$ (6,030.95)	\$ (6,030.95)	-0.53%
170	NON INSTRUCTIONAL SUPPORT	\$ 162,304.00	\$ 162,304.00	\$ 202,577.71	\$ 81,099.00	\$ 81,099.00	\$ 81,099.00	\$ 1,129,015.00	\$ (121,478.71)	\$ (121,478.71)	-59.97%
171	SECRETARIAL/CLERICAL	\$ 2,682,573.00	\$ 2,675,978.00	\$ 2,558,876.78	\$ 2,679,381.00	\$ 2,679,381.00	\$ 2,679,381.00	\$ 68,190.22	\$ 68,190.22	\$ 68,190.22	2.66%
173	CUSTODIAN	\$ 1,773,280.00	\$ 1,429,355.00	\$ 1,508,792.39	\$ 1,697,000.00	\$ 1,697,000.00	\$ 1,697,000.00	\$ 188,207.61	\$ 188,207.61	\$ 188,207.61	12.47%
176	NON-INSTR-ATTEND/HELPER/ASST	\$ 35,000.00	\$ 35,000.00	\$ 36,272.65	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00	\$ 227.35	\$ 227.35	\$ 227.35	0.63%
177	NON-INSTR SUPERV/COORD/TECH/LEAD	\$ 108,392.00	\$ 110,711.00	\$ 101,105.12	\$ 98,859.00	\$ 98,859.00	\$ 164,113.00	\$ 63,007.88	\$ 63,007.88	\$ 63,007.88	62.32%
178	NON-INSTRUCTIONAL OVERTIME	\$ 113,290.00	\$ 113,290.00	\$ 166,735.30	\$ 112,800.00	\$ 112,800.00	\$ 112,800.00	\$ (53,935.30)	\$ (53,935.30)	\$ (53,935.30)	-32.35%
179	NON-INSTRUCTIONAL SUB	\$ 230,000.00	\$ 230,000.00	\$ 303,187.54	\$ 255,635.00	\$ 255,635.00	\$ 255,635.00	\$ (74,552.54)	\$ (74,552.54)	\$ (74,552.54)	-15.68%
185	OTHER SALARY PAYMENTS	\$ 3,855,473.00	\$ 3,675,279.00	\$ 2,823,896.05	\$ 3,255,472.00	\$ 3,255,472.00	\$ 3,255,472.00	\$ 495,233.95	\$ 495,233.95	\$ 495,233.95	17.54%
190	SABBATICAL LEAVE	\$ 68,692.00	\$ 68,692.00	\$ 70,692.00	\$ 145,491.00	\$ 145,491.00	\$ 145,491.00	\$ 7,889.00	\$ 7,889.00	\$ 7,889.00	11.16%
191	SEVERANCE & EARLY RETIREMENT	\$ 500,000.00	\$ 194,996.00	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	100.00%
	SUBTOTAL	\$ 59,079,132.00	\$ 58,798,066.00	\$ 59,006,445.63	\$ 60,732,931.00	\$ 60,732,931.00	\$ 60,767,161.00	\$ 1,760,715.37	\$ 1,760,715.37	\$ 1,760,715.37	2.98%
210	FICA	\$ 3,538,228.00	\$ 3,539,518.00	\$ 3,520,814.32	\$ 3,617,704.00	\$ 3,617,704.00	\$ 3,631,334.00	\$ 110,919.68	\$ 110,919.68	\$ 110,919.68	3.15%
211	MEDICARE	\$ 835,278.00	\$ 835,585.00	\$ 828,048.74	\$ 851,704.00	\$ 851,704.00	\$ 851,704.00	\$ 23,655.26	\$ 23,655.26	\$ 23,655.26	2.86%
214	PERA	\$ 792,198.00	\$ 792,198.00	\$ 805,632.07	\$ 944,823.00	\$ 944,823.00	\$ 953,598.00	\$ 147,965.93	\$ 147,965.93	\$ 147,965.93	18.37%
218	TRA	\$ 2,523,063.00	\$ 2,524,466.00	\$ 2,527,774.25	\$ 2,591,197.00	\$ 2,591,197.00	\$ 2,591,197.00	\$ 66,722.75	\$ 66,722.75	\$ 66,722.75	2.64%
220	HEALTH INSURANCE	\$ 6,693,478.00	\$ 6,703,354.00	\$ 7,145,343.17	\$ 7,593,890.00	\$ 7,593,890.00	\$ 7,613,634.00	\$ 468,290.83	\$ 468,290.83	\$ 468,290.83	6.55%
223	DENTAL INSURANCE	\$ 294.00	\$ 294.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
230	LIFE INSURANCE	\$ 348,468.00	\$ 348,508.00	\$ 269,747.72	\$ 278,073.00	\$ 278,073.00	\$ 278,073.00	\$ 8,325.28	\$ 8,325.28	\$ 8,325.28	3.09%
235	DENTAL INSURANCE	\$ 516,443.00	\$ 516,668.00	\$ 482,335.17	\$ 508,994.00	\$ 508,994.00	\$ 508,994.00	\$ 26,658.83	\$ 26,658.83	\$ 26,658.83	5.53%
240	LONG TERM DISABILITY INSURANCE	\$ 215,105.00	\$ 215,215.00	\$ 183,050.54	\$ 222,512.00	\$ 222,512.00	\$ 222,512.00	\$ 39,461.46	\$ 39,461.46	\$ 39,461.46	21.56%
250	TSAMN DEFERRED COMP	\$ 922,865.00	\$ 923,115.00	\$ 863,932.20	\$ 880,967.00	\$ 880,967.00	\$ 880,967.00	\$ 17,034.80	\$ 17,034.80	\$ 17,034.80	1.97%
252	OPEB - IMPLICIT RATE SUBSIDY	\$ -	\$ (567,996.00)	\$ (575,895.00)	\$ (641,368.00)	\$ (641,368.00)	\$ (641,368.00)	\$ (65,473.00)	\$ (65,473.00)	\$ (65,473.00)	11.37%
270	WORKERS COMPENSATION	\$ 285,363.00	\$ 285,363.00	\$ 316,470.58	\$ 290,000.00	\$ 290,000.00	\$ 290,000.00	\$ (26,470.58)	\$ (26,470.58)	\$ (26,470.58)	-8.36%
280	UNEMPLOYMENT COMPENSATION	\$ 52,680.00	\$ 52,680.00	\$ 28,575.92	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 11,424.08	\$ 11,424.08	\$ 11,424.08	39.98%
290	OPEB - ARC (2008-09 ONLY)	\$ -	\$ 5,000,000.00	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ (5,000,000.00)	\$ (5,000,000.00)	\$ (5,000,000.00)	-100.00%
291	POST EMPLOYMENT BENEFITS	\$ 1,127,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
299	OTHER EMPLOYEE BENEFITS	\$ 2,015.00	\$ 2,417.00	\$ 36,460.37	\$ 11,015.00	\$ 11,015.00	\$ 11,015.00	\$ (25,445.37)	\$ (25,445.37)	\$ (25,445.37)	-69.79%
	SUBTOTAL	\$ 17,858,478.00	\$ 21,171,385.00	\$ 21,432,290.05	\$ 17,189,911.00	\$ 17,189,911.00	\$ 17,235,360.00	\$ (4,196,930.05)	\$ (4,196,930.05)	\$ (4,196,930.05)	-19.58%
	TOTAL SALARY AND BENEFITS	\$ 76,937,610.00	\$ 79,969,451.00	\$ 80,438,735.68	\$ 77,921,842.00	\$ 77,921,842.00	\$ 78,002,521.00	\$ (2,436,214.66)	\$ (2,436,214.66)	\$ (2,436,214.66)	-3.03%
303	Carl Perkins Flow thru	\$ -	\$ -	\$ 295,765.86	\$ -	\$ -	\$ 212,850.00	\$ (82,915.86)	\$ (82,915.86)	\$ (82,915.86)	-28.03%
304	Carl Perkins Flow thru	\$ -	\$ -	\$ 174,111.81	\$ -	\$ -	\$ 263,020.00	\$ (88,908.19)	\$ (88,908.19)	\$ (88,908.19)	-4.05%
305	CONSULTING FEES/FEEES FOR SVCS	\$ 1,747,987.00	\$ 1,747,487.00	\$ 1,810,969.78	\$ 1,990,915.00	\$ 1,990,915.00	\$ 2,026,915.00	\$ 215,945.22	\$ 215,945.22	\$ 215,945.22	11.92%
320	COMMUNICATION SERVICES	\$ 221,825.00	\$ 221,825.00	\$ 117,095.11	\$ 231,320.00	\$ 231,320.00	\$ 231,320.00	\$ 114,224.89	\$ 114,224.89	\$ 114,224.89	97.55%
329	POSTAGE & EXPRESS	\$ 102,410.00	\$ 101,910.00	\$ 95,064.59	\$ 105,005.00	\$ 105,005.00	\$ 105,005.00	\$ 9,940.41	\$ 9,940.41	\$ 9,940.41	10.46%
331	NATURAL GAS HEATING	\$ 1,130,500.00	\$ 1,130,500.00	\$ 915,572.16	\$ 943,500.00	\$ 943,500.00	\$ 943,500.00	\$ 27,927.84	\$ 27,927.84	\$ 27,927.84	3.05%
332	REFUSE SERVICE	\$ 85,545.00	\$ 85,545.00	\$ 77,347.76	\$ 91,545.00	\$ 91,545.00	\$ 91,545.00	\$ 14,197.24	\$ 14,197.24	\$ 14,197.24	18.36%
333	WATER & SEWER	\$ 137,702.00	\$ 137,702.00	\$ 152,307.07	\$ 141,950.00	\$ 141,950.00	\$ 141,950.00	\$ (10,357.07)	\$ (10,357.07)	\$ (10,357.07)	-6.80%
338	ELECTRICITY	\$ 982,500.00	\$ 982,500.00	\$ 1,103,628.26	\$ 1,130,500.00	\$ 1,130,500.00	\$ 1,130,500.00	\$ 26,871.74	\$ 26,871.74	\$ 26,871.74	2.43%
340	INSURANCE	\$ 281,899.00	\$ 281,899.00	\$ 260,224.00	\$ 245,587.00	\$ 245,587.00	\$ 245,587.00	\$ (14,637.00)	\$ (14,637.00)	\$ (14,637.00)	-5.62%
350	REPAIRS & MAINTENANCE SERVICES	\$ 563,196.00	\$ 562,696.00	\$ 864,575.32	\$ 662,453.00	\$ 662,453.00	\$ 662,453.00	\$ (202,122.32)	\$ (202,122.32)	\$ (202,122.32)	-23.38%
360	CONTRACTED PUPIL TRANSPORTATIC	\$ 6,362,812.00	\$ 6,362,812.00	\$ 6,496,149.46	\$ 6,781,875.00	\$ 6,781,875.00	\$ 6,781,875.00	\$ 286,725.54	\$ 286,725.54	\$ 286,725.54	4.40%

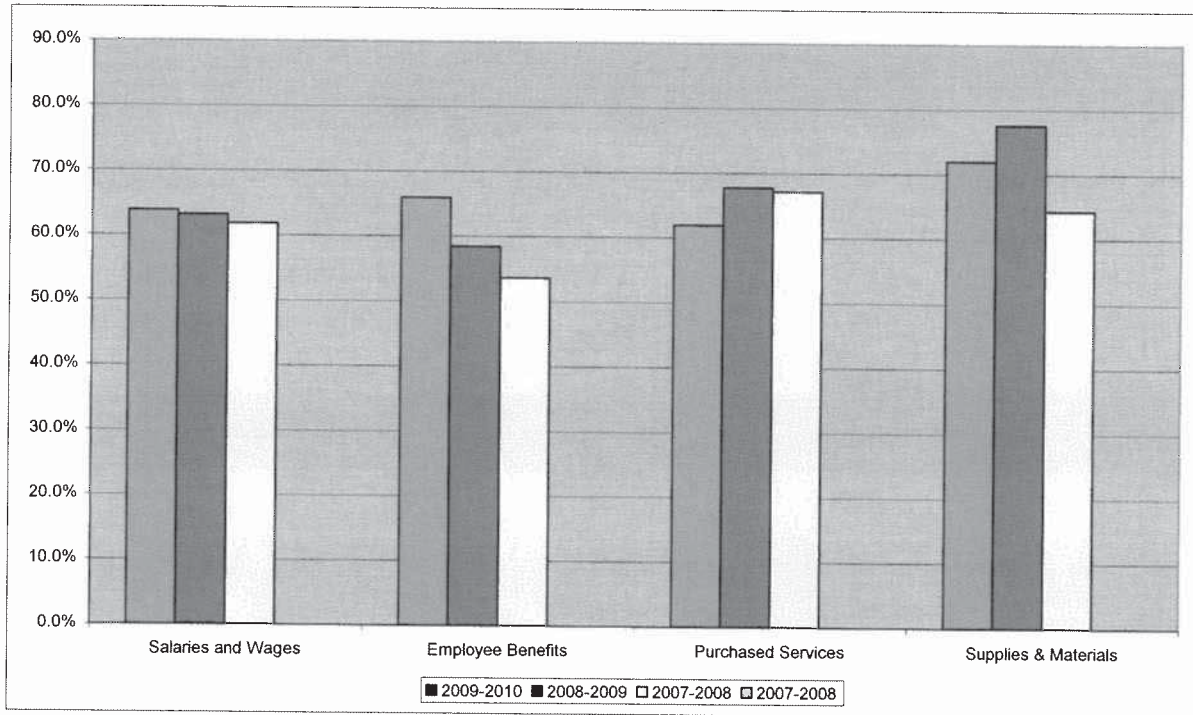
Wayzata Public Schools
 Revised General Fund OBJ series detail as of 03-31-10
 Exhibit III

Object Series	Object description	2008-09		2008-09		2009-10		2009-10		Change	%
		Original Budget	Revised Budget	FY Activity	Original Budget	Revised Budget	Original Budget	Revised Budget			
-- E --- 366	TRAVEL/CONVENTIONS/CONFERENCE	\$ 1,271,552.00	\$ 2,436,566.00	\$ 647,074.91	\$ 1,272,426.00	\$ 2,522,931.00	\$ 1,875,856.09	\$ 289.90%	\$ (7,178.56)	-10.22%	(a)
-- E --- 369	ENTRY FEES/STUDENT TRAVEL ALLO	\$ 63,485.00	\$ 63,385.00	\$ 70,263.56	\$ 63,085.00	\$ 70,000.00	\$ (7,178.56)	-10.22%	\$ (7,178.56)	-10.22%	
-- E --- 370	OPERATING LEASES OR RENTALS	\$ 783,493.00	\$ 774,059.00	\$ 773,115.08	\$ 713,624.00	\$ 754,034.00	\$ (9,665.09)	-8.93%	\$ (9,665.09)	-8.93%	
-- E --- 390	PMTS TO OTHER MN SCH DIST	\$ 456,559.00	\$ 108,155.09	\$ 456,559.00	\$ 2,220,930.00	\$ 2,220,930.00	\$ (357,376.14)	-13.86%	\$ (357,376.14)	-13.86%	
-- E --- 391	COST SHARE PMTS TO OTHER MN SD	\$ 3,253,433.00	\$ 3,253,433.00	\$ 2,578,306.14	\$ 395,070.00	\$ 399,942.00	\$ (215,074.18)	-34.97%	\$ (215,074.18)	-34.97%	
-- E --- 392	ED PMTS TO OUT OF ST SCH DIST	\$ -	\$ -	\$ 24,099.75	\$ -	\$ -	\$ (24,099.75)	-100.00%	\$ (24,099.75)	-100.00%	
-- E --- 384	PMTS FOR ED PUR/OOTHER AGENCIES	\$ 359,585.00	\$ 359,585.00	\$ 615,016.18	\$ 395,070.00	\$ 399,942.00	\$ (215,074.18)	-34.97%	\$ (215,074.18)	-34.97%	
-- E --- 398	INTERDEPT CHARGEBACK	\$ (349,520.00)	\$ (349,520.00)	\$ (265,898.00)	\$ (296,648.00)	\$ (296,648.00)	\$ (30,750.00)	11.56%	\$ (30,750.00)	11.56%	
	SUBTOTAL	\$ 17,454,943.00	\$ 18,608,923.00	\$ 17,012,943.89	\$ 16,791,637.00	\$ 18,599,294.00	\$ 1,586,350.11	9.32%	\$ 1,586,350.11	9.32%	
-- E --- 401	SUPPLIES/MATERIALS--NON-INSTR	\$ 678,885.00	\$ 692,448.00	\$ 834,426.45	\$ 771,023.00	\$ 792,323.00	\$ (42,103.45)	-5.05%	\$ (42,103.45)	-5.05%	
-- E --- 402	SUPPLIES--GROUNDS	\$ 70,000.00	\$ 70,000.00	\$ 58,874.58	\$ 70,000.00	\$ 70,000.00	\$ 11,125.42	18.90%	\$ 11,125.42	18.90%	
-- E --- 403	SUPPLIES--CUSTODIAL	\$ 285,300.00	\$ 285,300.00	\$ 310,937.66	\$ 294,000.00	\$ 294,000.00	\$ (16,937.66)	-5.47%	\$ (16,937.66)	-5.47%	
-- E --- 404	SUPPLIES--REPAIR	\$ 154,700.00	\$ 154,700.00	\$ 38,371.40	\$ 103,650.00	\$ 103,650.00	\$ 65,278.60	170.12%	\$ 65,278.60	170.12%	
-- E --- 406	UNIFORMS	\$ 20,000.00	\$ 20,000.00	\$ 20,131.84	\$ 20,000.00	\$ 20,000.00	\$ (131.84)	-0.65%	\$ (131.84)	-0.65%	
-- E --- 407	INVENTORY VARIANCE	\$ 2,000.00	\$ 2,000.00	\$ (3,849.16)	\$ 2,000.00	\$ 2,000.00	\$ 5,849.16	-151.96%	\$ 5,849.16	-151.96%	
-- E --- 408	MATL PURCHASED FOR RESALE	\$ 3,500.00	\$ 3,500.00	\$ 17,740.38	\$ 3,500.00	\$ 3,500.00	\$ (14,240.38)	-80.27%	\$ (14,240.38)	-80.27%	
-- E --- 409	LAUNDRY SUPPLIES	\$ 2,000.00	\$ 2,000.00	\$ 1,468.14	\$ 2,000.00	\$ 2,000.00	\$ 541.86	37.16%	\$ 541.86	37.16%	
-- E --- 430	SUPPLIES/MATL--NON INDIV INSTR	\$ 886,621.00	\$ 886,361.00	\$ 1,107,530.90	\$ 877,373.00	\$ 899,373.00	\$ (208,157.90)	-18.79%	\$ (208,157.90)	-18.79%	
-- E --- 433	INDIV INSTR MATL	\$ 245,162.00	\$ 245,162.00	\$ 152,840.91	\$ 257,900.00	\$ 451,451.00	\$ 298,610.09	195.37%	\$ 298,610.09	195.37%	
-- E --- 440	FUELS	\$ 44,060.00	\$ 44,060.00	\$ 44,687.11	\$ 44,700.00	\$ 44,700.00	\$ 12.89	0.03%	\$ 12.89	0.03%	
-- E --- 441	OIL FOR HEATING	\$ 54,000.00	\$ 54,000.00	\$ 4,009.00	\$ 54,000.00	\$ 54,000.00	\$ 49,991.00	1246.97%	\$ 49,991.00	1246.97%	
-- E --- 460	TEXTBOOKS/WORKBOOKS	\$ 483,808.00	\$ 483,808.00	\$ 350,002.36	\$ 348,105.00	\$ 348,105.00	\$ (1,897.36)	-0.54%	\$ (1,897.36)	-0.54%	
-- E --- 461	STANDARDIZED TESTS	\$ 154,397.00	\$ 154,397.00	\$ 167,976.03	\$ 178,542.00	\$ 178,542.00	\$ 10,565.97	6.29%	\$ 10,565.97	6.29%	
-- E --- 470	MEDIA RESOURCES	\$ 51,290.00	\$ 51,290.00	\$ 59,796.32	\$ 52,426.00	\$ 52,426.00	\$ (7,370.32)	-12.33%	\$ (7,370.32)	-12.33%	
-- E --- 490	FOOD	\$ 69,709.00	\$ 69,709.00	\$ 146,161.14	\$ 79,795.00	\$ 79,795.00	\$ (66,366.14)	-45.41%	\$ (66,366.14)	-45.41%	
	SUBTOTAL	\$ 3,205,432.00	\$ 3,218,235.00	\$ 3,311,085.06	\$ 3,159,014.00	\$ 3,395,865.00	\$ 84,769.94	2.56%	\$ 84,769.94	2.56%	
-- E --- 510	SITE OR GROUNDS ACQUISITION	\$ 220,000.00	\$ 220,000.00	\$ 425,693.96	\$ 520,000.00	\$ 547,292.00	\$ 121,598.04	28.56%	\$ 121,598.04	28.56%	
-- E --- 520	BLDG ACQUISITION/CONSTR	\$ 2,959,000.00	\$ 3,039,743.00	\$ 2,360,438.96	\$ 2,159,512.00	\$ 2,324,512.00	\$ (35,926.96)	-1.52%	\$ (35,926.96)	-1.52%	
-- E --- 530	OPER. EQUIPMENT	\$ 387,957.00	\$ 387,957.00	\$ 426,096.57	\$ 445,459.00	\$ 479,128.00	\$ 53,031.43	12.45%	\$ 53,031.43	12.45%	
-- E --- 550	VEHICLES	\$ 70,000.00	\$ 70,000.00	\$ 82,588.90	\$ 70,000.00	\$ 70,000.00	\$ (12,588.90)	-15.24%	\$ (12,588.90)	-15.24%	
-- E --- 555	TECHNOLOGY EQUIPMENT	\$ 161,377.00	\$ 161,377.00	\$ 333,139.46	\$ 261,453.00	\$ 304,453.00	\$ (28,686.46)	-8.61%	\$ (28,686.46)	-8.61%	
-- E --- 580	PRINCIPAL ON CAPITAL LEASE	\$ 345,000.00	\$ 353,240.00	\$ 353,240.88	\$ 115,898.00	\$ 526,898.00	\$ 173,657.12	49.16%	\$ 173,657.12	49.16%	
-- E --- 581	INTEREST ON CAPITAL LEASE	\$ 90,740.00	\$ 91,934.00	\$ 91,934.05	\$ 69,922.00	\$ 169,922.00	\$ 77,987.95	84.83%	\$ 77,987.95	84.83%	
-- E --- 590	OTHER CAPITAL EXPENDITURES	\$ 96,000.00	\$ 96,000.00	\$ -	\$ -	\$ -	\$ -	-	\$ -	-	
	SUBTOTAL	\$ 4,330,074.00	\$ 4,420,251.00	\$ 4,073,132.78	\$ 3,642,244.00	\$ 4,422,205.00	\$ 349,072.22	8.57%	\$ 349,072.22	8.57%	
-- E --- 810	JUDGEMENTS AGAINST DISTRICT	\$ 1,564.00	\$ 1,564.00	\$ 9,000.00	\$ -	\$ -	\$ (9,000.00)	-100.00%	\$ (9,000.00)	-100.00%	
-- E --- 820	DUES & MEMBERSHIPS	\$ 401,815.00	\$ 401,815.00	\$ 427,609.03	\$ 388,917.00	\$ 390,267.00	\$ (37,342.03)	-8.73%	\$ (37,342.03)	-8.73%	
-- E --- 821	STUDENT MEMBERSHIP FEE	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	\$ 400.00	100.00%	\$ 400.00	100.00%	
-- E --- 895	OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00	100.00%	\$ 16,000.00	100.00%	
-- E --- 896	TAXES & SPEC ASSESSMENTS	\$ 25,000.00	\$ 25,000.00	\$ 16,046.16	\$ 25,000.00	\$ 25,000.00	\$ 8,953.84	55.80%	\$ 8,953.84	55.80%	
-- E --- 899	MISCELLANEOUS EXPENSE	\$ 423,525.00	\$ 1,939,168.00	\$ 45,204.09	\$ 1,041,260.00	\$ 3,163,260.00	\$ 3,118,055.91	6897.73%	\$ 3,118,055.91	6897.73%	(a)
-- E --- 910	PERM FUND TRF TO OTHER FUNDS	\$ 7,275,201.00	\$ 7,275,201.00	\$ 7,358,640.45	\$ 6,948,021.00	\$ 7,073,021.00	\$ (285,619.45)	-3.88%	\$ (285,619.45)	-3.88%	
	SUBTOTAL	\$ 8,127,505.00	\$ 9,643,148.00	\$ 7,856,499.73	\$ 8,403,598.00	\$ 10,667,948.00	\$ 2,811,448.27	35.78%	\$ 2,811,448.27	35.78%	
Grand Total		\$ 110,055,564.00	\$ 115,860,008.00	\$ 112,692,407.14	\$ 109,918,335.00	\$ 115,087,833.00	\$ 2,395,425.86	2.13%	\$ 2,395,425.86	2.13%	x check

(*) includes one time sale of OPEB bonds -- UFARS accounting required proceeds and expenditures to be accounted for in the general fund
 (a) includes carryover and reserved categorical budgets of \$1,992,166 and staff development carry over of \$1,417,149

Wayzata Public Schools
STATEMENT OF EXPENDITURES
 For the Month ended March 31 2010

GENERAL FUND	Year-To- Date	Revised Budget	% of Total		
			2009-2010	2008-2009	2007-2008
Salaries and Wages	38,747,487.00	60,767,161.00	63.8%	63.1%	61.8%
Employee Benefits	11,356,890.67	17,235,360.00	65.9%	58.4%	53.6%
Purchased Services	11,512,587.80	18,599,294.00	61.9%	67.7%	67.1%
Supplies & Materials	2,441,399.60	3,395,865.00	71.9%	77.5%	64.3%
Capital Expenditures	3,019,059.69	4,422,205.00	68.3%	79.5%	81.7%
Other Expenses and Transfers	388,076.33	10,667,948.00	3.6%	5.1%	8.9%
TOTAL GENERAL FUND	67,465,501.09	115,087,833.00	58.6%	58.9%	59.3%





DATE: April 20, 2010

TO: Dr. Chace Anderson
Board of Education

FROM: Jim Westrum

SUBJECT: Proposed 2010-2011 General fund budget

Attached you will find a one-page summary of the District's revised budgets for the 2009-2010 school year and our financial projections for the 2010-2011 school year. Similar to our final budget revision document, several other exhibits are included herein for your review. The enclosed information supports the basis for preparing our financial projections for the 2010-2011 fiscal year and will continue to be refined as additional information is obtained.

While the District continues to maintain its financial position, there are some financial challenges ahead. Thus, the following exhibits are useful in developing and understanding the context of the budget for the 2010-2011 school year. Each report will be briefly discussed in the following paragraphs.

FUND BALANCE REPORT

The District's fund balance report is a one page summary of the District's adopted and revised revenue and expenditure budgets for the years ended June 30, 2010 and June 30, 2011 and is included in Exhibit I. The District's General fund unreserved, undesignated fund balance is projected to remain relatively unchanged at \$10.9 million, or approximately 11% of expenditures, as of June 30, 2011.

In addition to the General fund operating account, a variety of categorical revenues are also included within the General fund budget. As these balances have legal requirements as to how the resources are to be spent, they are classified as either reserved or designated fund balances. It is important to note that the resources that these balances represent must be utilized in the current or future years in accordance with statutory requirements. Thus, the total General fund balance as of June 30, 2010 is projected to be \$16,441,183, or 14.3% of expenditures. The total General fund balance as of June 30, 2011 is projected decline \$325,000 to \$16,116,823, and represents 14.0% of expenditures.

The District's remaining funds are currently under review and will be presented in further detail prior to final adoption this spring.

GENERAL FUND - EXPENDITURES BY PROGRAM REPORT

The District's General fund expenditure by program report, in exhibit II, provides comparisons between the projected 2010-2011 fiscal year budget with the current year's revised budget and the previous four years of actual expenditure history. This report is sorted by the State of Minnesota's program classifications. Detailed descriptions of these classifications are included below. It is important to note that reviewing the budget in the context of program classification is useful as it provides a valuable perspective on how the resources of the district are spent. In addition, this review will be increasingly important as consideration is given to modifying any of our current resource allocations in light of the State's growing economic challenges.

Upon review of the expenditure by program report, most of the increases in budgetary amounts are due to enrollment increases, inflationary increases, or program entitlement increases. Upon review of the expenditure by program report, it is also important to note that most of the decreases are due to budget containment, the conclusion of one time expenditures, or other modifications to the financial plan of the district.

Included within this report are \$8.6 million in transfers to the building construction fund for the technology levy and for health and safety funded indoor air quality projects.

State defined classifications are as follows:

1. **District and School Administration** is the organizational hierarchy at the school principal level and above. Examples are principals, superintendent, and school board.
2. **District Support Services** are function or task-oriented services that may cross many combinations or other major divisions of program categories. Examples are the business office and the operation department offices of personnel-payroll and computer services.
3. **Regular Instruction** is the level of instruction and academic departments found within each elementary and secondary school. It typically includes all activities that are classroom, co-curricular, and extra-curricular in nature.
4. **Vocational Instruction** is the level of instruction pertaining to senior high school vocational education.
5. **Exceptional Instruction** is compensatory and special education subdivided by student needs. Examples are gifted and talented, Title I programs, and special education instruction.
6. **Community Education and Services** is instruction provided outside the normal school day. It provides educational programming for students at times other than regular school hours.
7. **Instructional Support Services** consist of activities designed to assist instructional staff with the content and process of providing learning experiences to students in grades K-12. Local examples are curriculum development, media, staff development, and computer assisted instruction.
8. **Pupil Support Services** consist of activities that do not qualify as instructional services to students in grades K-12. Local examples are counseling, health, attendance, pupil transportation, and food services.
9. **Site, Buildings, and Equipment** consist of activities related to the acquisition, operation, maintenance, repairs, and remodeling of all physical plant, facilities, grounds, and district equipment.
10. **Fiscal and Other Fixed Cost Programs** consist of miscellaneous services not otherwise covered in other program categories. Local examples are expenditures for interest expense paid on short-term district debt, property insurance, and employee benefits paid in the form of unemployment compensation, workers' compensation, and severance payments.

GENERAL FUND - EXPENDITURES BY OBJECT REPORT

The District's General fund expenditure by object report, in exhibit III, provides 2008-2009 actual, 2009-2010 revised and 2010-2011 projected budgeted expenditure data sorted by the State of Minnesota's object classifications. It is important to note that reviewing the budget in the context of how the resources are spent, known as object classifications, continues to be useful as it provides a valuable perspective on how the resources of the district are spent. It also provides the most logical way to arrive at inflationary assumptions and expenditure trends. In addition, this review will be increasingly important as decisions need to be made in the future as we review our resource allocation process in light of the State's growing economic challenges.

Upon review of the expenditure by object report, most of the increases in budgetary amounts are due to enrollment increases, inflationary increases, or program entitlement, or categorical revenues increases. Upon review of the expenditure by object report, it is also important to note that most of the decreases are due to cost containment, the conclusion of one-time expenditures, or other modifications to the financial plan of the district.

As the business office refines its 2010-2011 expenditure projections, it will use actual data whenever possible. In some cases, certain assumptions will be used and the expenditure by object report provides information that can be useful in arriving at these assumptions.

It is important to note that certain one-time expenditures are noted by footnotes in this report to ensure that future financial projections are not skewed by these occurrences.

SUMMARY COMMENTS

We will continue to evaluate 2009-2010 financial data in relationship to our historical costs and budgets. We will use this, as well as other relevant information, as a basis for preparing a budget projection for 2010-2011 revenue and expenditures.

Overall, the district continues to maintain its financial position while maintaining several of its reserves. On a line item basis, we are typically close to budget in substantially all areas and have a history of seeing slightly favorable variances. In addition, our fund balance reserves either increase or if there is a decrease, it is due to purposeful utilization.

Actual preliminary financial results of the current year (2009-2010) will be presented to the school board in early fall while audited financial results will be presented to the school board in December 2010.

While we do not expect any significant legislative changes in the funding of school districts, we will prepare multiple strategies to address any funding decreases or shortfalls for the 2010-2011 budget. The legislature is scheduled to adjourn in May. The 2010-2011 budget will be submitted for board approval prior to June 30, 2010.

Feel free to contact me if you have any additional questions at 763-745-5023 or cell 612-875-3742 if outside business hours.

Wayzata Public Schools
Fund Balance Report 2010-2011
as of 2010-2011 as of 3-31-10

	(a) Audited Fund Balance 7/1/2009	(b) Revised Revenue 2009-2010	(c) Revised Expenditures 2009-2010	(b)-(c) Revised Change in Fund Balance	(d) Revised Fund Balance 6/30/2010	(E) Projected Revenue 2010-2011	(F) Projected Expenditures 2010-2011	(E)-(F) Projected Change in Fund Balance	Projected Fund Balance 6/30/2011
Operating Funds									
General Fund									
Unreserved/Undesignated Fund Balance	\$ 10,936,483	\$ 97,243,412	\$ 97,196,792	\$ 46,620	\$ 10,983,103	\$ 99,955,681	\$ 99,941,186	\$ 14,495	\$ 10,997,598
Reserved/Designated Fund Balances									
Reserved - Staff Development	1,417,149	1,200,511	2,617,660	(1,417,149)	-	1,250,000	1,250,000	-	-
Reserved - Cooperative Revenue	250,000		200,000	(200,000)	50,000	50,000	50,000	(50,000)	-
Reserved - Deferred Maintenance	177,292	594,916	772,208	(177,292)	-	643,388	643,388	-	-
Reserved - Learning and Development	62,762		-	-	62,762	62,762	62,762	(62,762)	-
Reserved - Basic Skills Programs	674,417		674,417	(674,417)	-	-	-	-	-
Reserved - Health and Safety	65,059	801,950	780,250	21,700	86,759	773,907	800,000	(26,093)	60,666
Reserved - Operating Capital	4,137,850	2,360,571	3,266,886	(906,315)	3,231,535	2,429,363	2,604,363	(175,000)	3,056,535
Reserved - Disabled Accessibility	7,452		7,452	-	7,452	-	-	-	7,452
Reserved - Technology & H&S Transfers	-	6,948,021	6,948,021	-	-	8,505,715	8,505,715	-	-
Reserved - Safe Schools Levy	73,128		73,128	(73,128)	-	-	-	-	-
Reserved - Prepaid Items	923,339		200,000	(200,000)	723,339	25,000	25,000	(25,000)	698,339
Designated - Capital Transfer	588,935			-	588,935	-	-	-	588,935
Designated - Dome Escrow	364,560			-	364,560	-	-	-	364,560
Designated - Oakwood Escrow	173,944		173,944	(173,944)	-	-	-	-	-
Designated - Re-Employment Insurance	359,294	(16,556)		(16,556)	342,738	1,100,000	1,100,000	-	342,738
Designated - Federal Special Education Stimulus		1,100,000	1,100,000	-	-	-	-	-	-
Designated - Site Carryover	1,084,526		1,084,526	(1,084,526)	-	-	-	-	-
Total General Fund	\$ 21,296,190	\$ 110,232,825	\$ 115,087,832	(4,855,007)	\$ 16,441,183	\$ 114,658,054	\$ 114,982,414	\$ (324,360)	\$ 16,116,823
Food Service Fund	1,262,205	4,901,647	4,972,354	(70,707)	1,191,498	5,023,525	5,023,525	-	1,191,498
Community Service Fund	923,821	7,762,872	7,623,749	139,123	1,062,944	7,956,944	7,956,944	-	1,062,944
Capital Projects and Construction Fund	(297,955)	6,948,021	6,438,894	509,127	211,172	8,505,715	8,505,715	-	211,172
Total Operating Funds	\$ 23,184,261	\$ 129,845,365	\$ 134,122,829	(4,277,464)	\$ 18,906,797	\$ 136,144,238	\$ 136,468,598	\$ (324,360)	\$ 18,582,437
Non Operating Funds									
Debt Service Fund	1,959,399	9,762,061	9,764,556	(2,495)	1,956,904	10,253,306	10,253,306	-	1,956,904
Total All Funds	\$ 25,143,660	\$ 139,607,426	\$ 143,887,385	(4,279,959)	\$ 20,863,701	\$ 146,397,544	\$ 146,721,904	\$ (324,360)	\$ 20,539,341

Wayzata Public Schools
 General fund Expenditures by program as of 3-31-10
 Exhibit II for 2010-2011

CLASSIFICATION	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-2011	Proposed Change \$ %
District and School Administration:							
Board of Education	\$ 119,784	\$ 88,429	\$ 107,165	\$ 87,354	\$ 118,020	\$ 120,400	
Office of the Superintendent	390,433	457,861	504,296	398,215	461,046	\$470,300	
Instructional Administration	227,643	243,296	262,415	275,954	292,286	\$298,100	
School Administration	2,503,655	2,639,603	2,816,755	2,831,209	2,889,994	\$2,947,800	
Total	\$ 3,241,515	\$ 3,429,188	\$ 3,690,631	\$ 3,592,733	\$ 3,761,346	\$ 3,836,600	\$75,254 2.00%
District Support Services:							
General Admin Support	\$ 1,787,883	\$ 2,059,852	\$ 1,945,086	\$ 1,879,923	\$ 1,408,537	\$ 1,436,700	
Other Admin Support	358,247	480,142	587,361	579,784	650,217	\$663,200	
Business Services	1,592,233	1,467,876	1,634,746	1,712,145	1,788,450	\$1,824,200	
Total	\$ 3,738,363	\$ 4,007,870	\$ 4,167,193	\$ 4,171,851	\$ 3,847,204	\$3,924,100	\$76,896 2.00%
Regular Instruction:							
Elem Kindergarten	\$ 1,013,922	\$ 1,262,320	\$ 1,130,393	\$ 1,204,422	\$ 1,323,024	\$1,349,500	
Elem Ed Grades (1-5)	15,374,616	16,823,659	17,797,952	19,169,971	18,420,553	\$17,792,917	
Secondary Ed-General (7-12)	4,169,984	3,838,800	3,864,053	5,491,841	5,862,449	\$4,983,617	
Art Education (K-12)	1,040,214	1,140,449	1,193,086	1,196,571	1,097,666	\$1,119,600	
Business Education (9-12)	457,287	626,111	216,055	198,246	344,093	\$351,000	
Title I (1-5)	-	-	-	244,915	322,565	\$329,000	
Basic Skills/Assur of Mastery	-	-	-	-	-	-	
Gifted and Talented (K-12)	595,461	921,711	1,002,310	1,019,108	1,011,597	\$1,031,800	
Basic Skills/LEP (K-12)	503,096	606,980	640,954	672,810	829,167	\$845,800	
English Language (K-12)	2,483,331	3,423,440	3,451,644	3,755,543	3,831,861	\$3,908,500	
Foreign Language (7-12)	1,223,365	1,429,373	1,553,808	1,729,427	1,807,767	\$1,843,900	
Phy Education (K-12)	2,026,910	2,183,430	2,422,887	2,506,797	2,322,280	\$2,368,700	
Health-(K-12)	-	-	-	-	-	-	
Family Living Science (7-12)	496,150	538,867	284,788	289,096	224,529	\$229,000	
Industrial Education (7-12)	606,493	515,743	331,088	413,761	355,060	\$362,200	
Mathematics (7-12)	2,233,263	2,500,245	2,629,448	2,991,103	3,008,237	\$3,068,400	
Computer science (7-12)	199,837	246,752	266,198	332,828	333,123	\$339,800	
Music (K-12)	1,679,307	2,021,986	2,141,105	2,281,738	2,267,485	\$2,312,800	
Natural Science (7-12)	2,139,918	2,313,550	2,471,855	2,618,563	2,672,307	\$2,725,800	
Social Science (7-12)	2,064,882	2,415,908	2,572,637	2,746,076	2,717,106	\$2,771,400	
Cocurricular:	-	-	-	-	-	-	
[Classes, Student Gov't]	-	1,175	12,967	8,100	800	\$800	
Boys/Girls Athletics	1,745,452	1,903,700	1,990,202	2,071,333	2,166,112	\$2,209,400	
Extracurricular:	-	-	-	-	-	-	
[Plays/Drama, School Publications and Clubs]	-	-	-	-	-	-	
Total	\$ 273,181	\$ 305,199	\$ 340,710	\$ 340,258	\$ 365,883	\$373,200	
	\$ 40,326,669	\$ 45,019,397	\$ 46,314,142	\$ 51,282,506	\$ 51,283,664	\$50,317,134	(\$966,530) -1.88%
Vocational Instruction	\$ 730,605	\$ 701,229	\$ 1,577,410	\$ 2,081,326	\$ 1,979,398	\$2,019,000	\$39,602 2.00%

Wayzata Public Schools
General fund Expenditures by program as of 3-31-10
Exhibit II for 2010-2011

CLASSIFICATION	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Revised Budget 2009-2010	Proposed Budget 2010-2011	Proposed Change \$	Proposed Change %
Exceptional Instruction:								
Special Education:	\$ 12,664,696	\$ 13,344,083	\$ 14,179,696	\$ 14,020,410	\$ 13,730,731	\$ 14,005,300	\$ 274,569	2.00%
Instructional Support Services:								
General Instructional	\$ 2,206,682	\$ 3,766,068	\$ 4,273,920	\$ 4,133,993	\$ 4,205,518	\$ 4,289,600	\$ 88,600	2.09%
Curriculum Development	403,708	396,143	553,478	607,050	571,834	\$ 583,300	\$ 16,266	2.85%
Educational Media	3,164,405	1,528,672	1,438,743	1,497,112	1,604,234	\$ 1,636,300	\$ 36,066	2.23%
Staff Development	747,020	1,308,832	1,864,111	1,798,854	3,907,003	\$ 2,567,951	\$ 1,668,147	42.71%
Total	\$ 6,521,816	\$ 6,999,715	\$ 8,130,253	\$ 8,037,009	\$ 10,288,589	\$ 9,077,151	\$ (1,211,438)	-11.77%
Pupil Support Services:								
Counseling	\$ 1,001,039	\$ 970,293	\$ 1,030,119	\$ 1,042,941	\$ 1,019,089	\$ 1,039,500	\$ 20,459	2.01%
Health Services	523,707	549,580	575,538	575,296	598,538	\$ 610,500	\$ 11,962	2.00%
Attendance	489,276	514,895	482,436	574,849	541,248	\$ 552,100	\$ 10,252	1.89%
Transportation Services	4,915,210	5,458,072	6,294,274	6,535,675	6,880,522	\$ 7,018,100	\$ 137,528	1.98%
Other Pupil Support	764,980	906,525	1,151,161	970,173	1,007,193	\$ 1,027,300	\$ 26,127	2.60%
Total	\$ 7,694,211	\$ 8,399,366	\$ 9,533,527	\$ 9,698,933	\$ 10,046,590	\$ 10,247,500	\$ 200,910	2.00%
Sites, Buildings, Equipment:								
Operations/Maintenance	\$ 6,476,417	\$ 7,357,322	\$ 7,371,033	\$ 7,802,979	\$ 8,235,198	\$ 8,286,014	\$ 50,816	0.62%
Facilities	2,193,795	6,210,786	2,566,952	3,651,775	3,741,489	\$ 3,516,300	\$ (225,189)	-6.15%
Health and Safety	1,212,900	547,035	575,873	637,461	783,616	\$ 799,300	\$ 16,684	2.13%
Total	\$ 9,883,112	\$ 14,115,143	\$ 10,503,859	\$ 12,092,214	\$ 12,760,303	\$ 12,601,614	\$ (158,689)	-1.24%
Fiscal/Other Fixed Costs:								
Retire Current Obligations	\$ -	\$ -	\$ -	\$ 96,561	\$ -	\$ -	\$ -	0.00%
Employee Benefits (Clearing)	-	-	-	-	75,000	\$ 76,500	\$ 76,500	100.67%
Property Insurance	354,942	401,698	297,974	260,224	241,987	\$ 246,800	\$ 6,813	2.82%
Total	\$ 354,942	\$ 401,698	\$ 297,974	\$ 356,785	\$ 316,987	\$ 323,300	\$ 6,313	1.99%
Transfers to other funds								
	\$ 542,000	\$ 1,429,400	\$ 6,000,020	\$ 7,358,640	\$ 7,073,021	\$ 8,630,715	\$ 1,557,694	22.02%
TOTAL EXPENDITURES	\$ 85,697,929	\$ 97,847,089	\$ 104,394,704	\$ 112,692,407	\$ 115,087,833	\$ 114,982,414	\$ (105,419)	-0.09%

Wayzata Public Schools
General Fund OBJ series detail as of 03-31-10
Exhibit III 2010-2011

Object Series	Object description	2008-09 FY Activity	2009-10 Revised Budget	2010-2011 Projected Budget	\$ Change	% Change
--E-----100	SALARY CONTINGENCY	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	
--E-----101	LANE CHANGES	\$ -	\$ -	\$ -	\$ -	
--E-----102	SALARY CONTINGENCY-AD	\$ -	\$ -	\$ -	\$ -	
--E-----104	HOT SPOTS	\$ -	\$ 15,991.00	\$ -	\$ 15,991.00	2.49%
--E-----110	ADMINISTRATION/SUPERVI	\$ 6,114,614.23	\$ 5,543,896.00	\$ 260,000.00	\$ 244,009.00	2.60%
--E-----113	RESOURCE TEACHERS	\$ 442,805.14	\$ 377,175.00	\$ 5,682,000.00	\$ 138,104.00	2.82%
--E-----130	FOREMAN	\$ 94,065.69	\$ 100,175.00	\$ 387,000.00	\$ 9,825.00	2.41%
--E-----131	MAINTENANCE WORKER	\$ 255,043.59	\$ 272,427.00	\$ 103,000.00	\$ 2,825.00	2.56%
--E-----132	MAINTENANCE SPECIALIST	\$ 561,386.34	\$ 596,733.00	\$ 279,000.00	\$ 6,573.00	2.54%
--E-----133	HEAD CUSTODIAN	\$ 482,523.75	\$ 486,353.00	\$ 612,000.00	\$ 15,267.00	0.00%
--E-----134	LAUNDRY WORKER	\$ 4,143.71	\$ 6,000.00	\$ 511,000.00	\$ 12,647.00	2.50%
--E-----140	LICENSED CLASSROOM TE	\$ 34,100,134.57	\$ 35,153,816.00	\$ 36,033,000.00	\$ 879,184.00	2.50%
--E-----141	NON-LICENSED CLASSROO	\$ 3,553,242.28	\$ 3,713,127.00	\$ 3,806,000.00	\$ 92,873.00	2.49%
--E-----143	LIC INST SUPPORT PERSOI	\$ 3,563,662.07	\$ 3,542,697.00	\$ 3,631,000.00	\$ 88,303.00	2.45%
--E-----144	NON-LIC INSTR SUPPORT F	\$ 927,642.77	\$ 945,831.00	\$ 969,000.00	\$ 23,169.00	2.48%
--E-----145	SUBSTITUTE TEACHER	\$ 1,135,045.95	\$ 1,129,015.00	\$ 1,157,000.00	\$ 27,985.00	2.34%
--E-----170	NON INSTRUCTIONAL SUPP	\$ 202,577.71	\$ 81,099.00	\$ 83,000.00	\$ 1,901.00	2.51%
--E-----171	SECRETARIAL/CLERICAL	\$ 2,558,876.78	\$ 2,627,067.00	\$ 2,693,000.00	\$ 65,933.00	2.47%
--E-----173	CUSTODIAN	\$ 1,508,792.39	\$ 1,697,000.00	\$ 1,739,000.00	\$ 42,000.00	1.37%
--E-----176	NON-INSTR--ATTEND/HELP	\$ 36,272.65	\$ 36,500.00	\$ 37,000.00	\$ 500.00	2.37%
--E-----177	NON-INSTR SUPV/COORD/P	\$ 101,105.12	\$ 164,113.00	\$ 168,000.00	\$ 3,887.00	2.84%
--E-----178	NON-INSTRUCTIONAL OVEI	\$ 166,735.30	\$ 112,800.00	\$ 116,000.00	\$ 3,200.00	2.49%
--E-----179	NON-INSTRUCTIONAL SUB	\$ 303,187.54	\$ 255,635.00	\$ 262,000.00	\$ 6,365.00	2.50%
--E-----185	OTHER SALARY PAYMENTS	\$ 2,823,896.05	\$ 3,319,130.00	\$ 3,402,000.00	\$ 82,870.00	3.08%
--E-----190	SABBATICAL LEAVE	\$ 70,692.00	\$ 78,581.00	\$ 81,000.00	\$ 2,419.00	-100.00%
--E-----191	SEVERANCE & EARLY RETI	\$ -	\$ 500,000.00	\$ -	\$ (500,000.00)	2.47%
	SUBTOTAL	\$ 59,006,445.63	\$ 60,787,161.00	\$ 62,267,000.00	\$ 1,499,839.00	2.46%
--E-----210	FICA	\$ 3,520,814.32	\$ 3,631,734.00	\$ 3,721,000.00	\$ 89,266.00	2.50%
--E-----211	MEDICARE	\$ 828,048.74	\$ 851,704.00	\$ 873,000.00	\$ 21,296.00	2.45%
--E-----214	PERA	\$ 805,632.07	\$ 953,598.00	\$ 977,000.00	\$ 23,402.00	2.45%
--E-----218	TRA	\$ 2,527,774.25	\$ 2,594,497.00	\$ 2,658,000.00	\$ 63,503.00	4.50%
--E-----220	HEALTH INSURANCE	\$ 7,145,343.17	\$ 7,613,634.00	\$ 7,956,000.00	\$ 342,366.00	2.49%
--E-----223	DENTAL INSURANCE	\$ -	\$ -	\$ -	\$ -	2.56%
--E-----230	LIFE INSURANCE	\$ 269,747.72	\$ 278,073.00	\$ 285,000.00	\$ 6,927.00	2.47%
--E-----235	DENTAL INSURANCE	\$ 482,335.17	\$ 508,994.00	\$ 522,000.00	\$ 13,006.00	2.50%
--E-----240	LONG TERM DISABILITY IN	\$ 183,050.54	\$ 222,512.00	\$ 228,000.00	\$ 5,488.00	2.50%
--E-----250	TSA/MN DEFERRED COMP	\$ 863,932.20	\$ 880,967.00	\$ 903,000.00	\$ 22,033.00	13.24%
--E-----252	OPEB - IMPLICIT RATE SUB	\$ (575,895.00)	\$ (641,368.00)	\$ (726,301.00)	\$ (84,933.00)	2.41%
--E-----270	WORKERS COMPENSATIOI	\$ 316,470.58	\$ 290,000.00	\$ 297,000.00	\$ 7,000.00	0.00%
--E-----280	UNEMPLOYMENT COMPEN	\$ 28,575.92	\$ 40,000.00	\$ 40,000.00	\$ -	-0.14%
--E-----290	OPEB - ARC (2008-09 ONL	\$ 5,000,000.00	\$ -	\$ -	\$ -	2.96%
--E-----291	POST EMPLOYMENT BENEFITS	\$ -	\$ -	\$ -	\$ -	2.58%
--E-----299	OTHER EMPLOYEE BENEFIT	\$ 36,460.37	\$ 11,015.00	\$ 11,000.00	\$ (15.00)	
	SUBTOTAL	\$ 21,432,290.05	\$ 17,235,360.00	\$ 17,744,699.00	\$ 509,339.00	
	TOTAL SALARY AND BENEFITS	\$ 80,438,735.68	\$ 78,002,521.00	\$ 80,011,699.00	\$ 2,009,178.00	
--E-----303	Carl Perkins Flow thru	\$ 295,765.86	\$ 212,850.00	\$ 213,000.00	\$ 150.00	0.07%
--E-----304	Carl Perkins Flow thru	\$ 274,111.81	\$ 283,020.00	\$ 263,000.00	\$ (20,000)	-0.01%
--E-----305	CONSULTING FEE/FEEES FC	\$ 1,810,969.78	\$ 2,026,915.00	\$ 2,027,000.00	\$ 85.00	0.00%
--E-----320	COMMUNICATION SERVICE	\$ 117,095.11	\$ 231,320.00	\$ 231,000.00	\$ (320.00)	-0.14%
--E-----329	POSTAGE & EXPRESS	\$ 95,064.59	\$ 105,005.00	\$ 105,000.00	\$ (5.00)	0.00%
--E-----331	NATURAL GAS HEATING	\$ 915,572.16	\$ 943,500.00	\$ 944,000.00	\$ 500.00	0.05%
--E-----332	REFUSE SERVICE	\$ 77,347.76	\$ 91,545.00	\$ 92,000.00	\$ 455.00	0.50%
--E-----333	WATER & SEWER	\$ 152,307.07	\$ 141,950.00	\$ 142,000.00	\$ 50.00	0.04%
--E-----338	ELECTRICITY	\$ 1,103,628.26	\$ 1,130,500.00	\$ 1,131,000.00	\$ 500.00	0.04%
--E-----340	INSURANCE	\$ 260,224.00	\$ 245,587.00	\$ 246,000.00	\$ 413.00	0.17%
--E-----350	REPAIRS & MAINTENANCE	\$ 864,575.32	\$ 662,453.00	\$ 662,000.00	\$ (453.00)	-0.07%

Wayzata Public Schools
General Fund OBJ series detail as of 03-31-10
Exhibit III 2010-2011

Object Series	Object description	2008-09		2009-10		2010-2011		Change		%
		FY Activity	Revised Budget	Projected Budget	Change	Change				
--E----	360 CONTRACTED PUPIL_TRAN	\$ 6,486,149.46	\$ 6,781,875.00	\$ 6,782,000.00	\$ 125.00	\$ 125.00	0.00%		0.00%	
--E----	366 TRAVEL/CONVENTIONS/CC	\$ 647,074.91	\$ 2,522,931.00	\$ 1,272,000.00	\$ (1,250,931.00)	\$ (1,250,931.00)	-49.58%	(a)	-49.58%	
--E----	369 ENTRY FEES/STUDENT TRF	\$ 70,263.56	\$ 63,085.00	\$ 63,000.00	\$ (85.00)	\$ (85.00)	-0.13%		-0.13%	
--E----	370 OPERATING LEASES OR RE	\$ 773,115.08	\$ 754,034.00	\$ 754,000.00	\$ (34.00)	\$ (34.00)	0.00%		0.00%	
--E----	370 PMTS TO OTHER MIN SCH'L	\$ 108,155.09	\$ 99,500.00	\$ 99,000.00	\$ 500.00	\$ 500.00	0.51%		0.51%	
--E----	391 COST SHARE PMTS TO OTH	\$ 2,578,306.14	\$ 2,220,930.00	\$ 2,221,000.00	\$ 70.00	\$ 70.00	0.00%		0.00%	
--E----	392 ED PMTS TO OUT OF ST SC	\$ 24,099.75	\$ 399,942.00	\$ 400,000.00	\$ 58.00	\$ 58.00	0.01%		0.01%	
--E----	394 PMTS FOR ED PUR/OOTHER	\$ 615,016.18	\$ (296,648.00)	\$ (297,000.00)	\$ (352.00)	\$ (352.00)	0.12%		0.12%	
--E----	398 INTERDEPT CHARGEBACK	\$ (265,898.00)	\$ (265,898.00)	\$ (265,898.00)	\$ -	\$ -	-6.72%		-6.72%	
	SUBTOTAL	\$ 17,012,943.89	\$ 18,599,294.00	\$ 17,350,000.00	\$ (1,249,294.00)	\$ (1,249,294.00)				
--E----	401 SUPPLIES/MATERIALS--NOI	\$ 834,426.45	\$ 792,323.00	\$ 792,000.00	\$ (323.00)	\$ (323.00)	-0.04%		-0.04%	
--E----	402 SUPPLIES--GROUNDS	\$ 58,874.58	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	403 SUPPLIES--CUSTODIAL	\$ 310,937.66	\$ 294,000.00	\$ 294,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	404 SUPPLIES-REPAIR	\$ 38,371.40	\$ 103,650.00	\$ 104,000.00	\$ 350.00	\$ 350.00	0.34%		0.34%	
--E----	406 UNIFORMS	\$ 20,131.84	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	407 INVENTORY VARIANCE	\$ (3,849.16)	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	408 MAT'L PURCHASED FOR RE	\$ 17,740.38	\$ 3,500.00	\$ 4,000.00	\$ 500.00	\$ 500.00	14.29%		14.29%	
--E----	409 LAUNDRY SUPPLIES	\$ 1,458.14	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	430 SUPPLIES/MATL--NON INDI'	\$ 1,107,530.90	\$ 899,373.00	\$ 899,000.00	\$ (373.00)	\$ (373.00)	-0.04%		-0.04%	
--E----	433 INDIV INSTR MATL	\$ 152,840.91	\$ 451,451.00	\$ 451,000.00	\$ (451.00)	\$ (451.00)	-0.10%		-0.10%	
--E----	440 FUELS	\$ 44,687.11	\$ 44,700.00	\$ 45,000.00	\$ 300.00	\$ 300.00	0.67%		0.67%	
--E----	441 OIL FOR HEATING	\$ 4,009.00	\$ 54,000.00	\$ 54,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	460 TEXTBOOKS/WORKBOOKS	\$ 350,002.36	\$ 348,105.00	\$ 348,000.00	\$ (105.00)	\$ (105.00)	-0.03%		-0.03%	
--E----	461 STANDARDIZED TESTS	\$ 167,976.03	\$ 178,542.00	\$ 179,000.00	\$ 458.00	\$ 458.00	0.26%		0.26%	
--E----	470 MEDIA RESOURCES	\$ 59,796.32	\$ 52,426.00	\$ 52,000.00	\$ (426.00)	\$ (426.00)	-0.81%		-0.81%	
--E----	490 FOOD	\$ 146,161.14	\$ 79,795.00	\$ 80,000.00	\$ 205.00	\$ 205.00	0.26%		0.26%	
	SUBTOTAL	\$ 3,311,095.06	\$ 3,395,865.00	\$ 3,396,000.00	\$ 135.00	\$ 135.00				
--E----	510 SITE OR GROUNDS ACQUIR	\$ 425,693.96	\$ 547,292.00	\$ 547,000.00	\$ (292.00)	\$ (292.00)	-0.05%		-0.05%	
--E----	520 BLDG ACQUISITION/CONST	\$ 2,360,438.96	\$ 2,324,512.00	\$ 2,025,000.00	\$ (299,512.00)	\$ (299,512.00)	-12.88%		-12.88%	
--E----	530 OPER. EQUIPMENT	\$ 426,096.57	\$ 479,128.00	\$ 479,000.00	\$ (128.00)	\$ (128.00)	-0.03%		-0.03%	
--E----	550 VEHICLES	\$ 82,588.90	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	555 TECHNOLOGY EQUIPMENT	\$ 333,139.46	\$ 304,453.00	\$ 304,000.00	\$ (453.00)	\$ (453.00)	-0.15%		-0.15%	
--E----	580 PRINCIPAL ON CAPITAL LEA	\$ 333,240.88	\$ 526,898.00	\$ 527,000.00	\$ 102.00	\$ 102.00	0.02%		0.02%	
--E----	581 INTEREST ON CAPITAL LEA	\$ 91,934.05	\$ 169,922.00	\$ 170,000.00	\$ 78.00	\$ 78.00	0.05%		0.05%	
	SUBTOTAL	\$ 4,073,132.78	\$ 4,422,205.00	\$ 4,122,000.00	\$ (300,205.00)	\$ (300,205.00)				
--E----	810 JUDGEMENTS AGAINST DIR	\$ 9,000.00	\$ 390,267.00	\$ 390,000.00	\$ (267.00)	\$ (267.00)	-0.07%		-0.07%	
--E----	820 DUES & MEMBERSHIPS	\$ 427,609.03	\$ 400.00	\$ 400.00	\$ (400.00)	\$ (400.00)	-100.00%		-100.00%	
--E----	821 STUDENT MEMBERSHIP FE	\$ -	\$ 16,000.00	\$ 16,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	895 OTHER FUND	\$ 16,046.16	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	0.00%		0.00%	
--E----	896 TAXES & SPEC ASSESSMEI	\$ 45,204.09	\$ 3,163,260.00	\$ 1,041,000.00	\$ (2,122,260.00)	\$ (2,122,260.00)	-67.09%	(a)	-67.09%	
--E----	899 MISCELLANEOUS EXPENSE	\$ 7,358,640.45	\$ 7,073,021.00	\$ 6,630,715.00	\$ (442,306.00)	\$ (442,306.00)	-6.31%		-6.31%	
--E----	910 PERM FUND TRF TO OTHER	\$ 7,856,499.73	\$ 10,667,948.00	\$ 10,102,715.00	\$ (565,233.00)	\$ (565,233.00)	-5.30%		-5.30%	
	SUBTOTAL	\$ 112,692,407.14	\$ 115,087,833.00	\$ 114,982,414.00	\$ (105,419.00)	\$ (105,419.00)				
	Grand Total									

(*) includes one time sale of OPEB bonds -- UFARS accounting required proceeds and expenditures to be accounted for in the general fund
(a) includes carryover and reserved categorical budgets of \$1,992,166 and staff development carry over of \$1,417,149



Human Resource Services

TO: Board of Education

FROM: Annie Doughty
Executive Director
Human Resource Services

DATE: April 21, 2010

SUBJECT: Authorization of Health and Hospitalization Insurance Rates 2010-2011

It is the recommendation of the Insurance Committee that the District remain with PreferredOne on a self-insured basis for the 2010-2011 contract year.

The recommended renewal for the 2010-2011 plan year is a 6% increase to the premiums. This increase will be applied to both health plans - the low deductible and the high deductible with the VEBA option. The rate increase is below the national medical inflation trend of 11.10%. This increase was accomplished with some plan design changes for the low deductible plan.

I would like to thank the following Insurance Committee members for their work on this important committee:

WEA: Jodi Olson, Deb Mossefin, Irene Merz, Dave Schultz, Jean Zimmerman

Custodians: Jim Leuer

Culinary Express: Bonnie Max

Clerical/Paraprofessional: Lori Knudsen

WPA: Tom Koch

Retirees: Linda Aleksey

Unaffiliated: Jim Westrum

Human Resources: JoAnne Fieldseth, Leslie Myrin



Human Resource Services

TO: Board of Education

FROM: Annie Doughty
Executive Director
Human Resource Services

DATE: April 21, 2010

SUBJECT: Authorization of Dental Insurance Rates 2010-2011

The administration is recommending an overall 3% increase in funding for our self-insured Delta Dental Plan. We are pleased to accomplish this without any plan design changes.

WAYZATA PUBLIC SCHOOLS

Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Regular Meeting - May 10, 2010 - 7:00 PM
Wayzata City Hall, 600 Rice Street, Wayzata

AGENDA

1. CALL TO ORDER/ROLL CALL
2. APPROVAL OF AGENDA AND CONSENT AGENDA ITEMS
Consent Agenda items are considered to be routine in nature and will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event the item will be removed as a Consent Agenda item and addressed. Consent Agenda Items are as follows:
 - A. Approval of Minutes
 1. Regular Meeting - April 12, 2010
 - B. Resolution for Membership in the Minnesota State High School League for 2010-2011
 - C. Finance and Business Recommendations
 - D. BID AWARD: 2010 Flooring Replacement
 - E. BID AWARD: Boiler Addition at East Middle School
 - F. BID AWARD: Parking Lot Expansion/Bus Drop Off Lane at Birchview Elementary
 - G. Human Resource Recommendations
 - H. Supplemental Salaries for 2010-2011
3. STUDENT CURRICULUM PRESENTATION
4. RECOGNITIONS
 - A. May Employee of the Month -
 - B. Wayzata Public Schools 2010 Retirees
 - C. Minnesota Athletic Director of the Year - Jaime Sherwood
 - D. Elementary Student Recognition - 7:10 P.M.
 1. Continental Math League
 - E. INTERMISSION
 - F. Middle School Student Recognition - 7:35 P.M.
 1. Knowledge Master Open
 2. American Mathematics Competition (AMC 8)
 3. Jr. High Math League
 4. Continental Math League
 5. Northwestern University's Midwest Academic Talent Search
 6. MNSOTA ML Honors Orchestra
 7. Anacrusis All-State Choir
 8. MBDA Honor Band
 9. Stock Market
 10. History Day
 - G. INTERMISSION
 - H. High School Student Recognition - 8:05 P.M.
 1. Athena Award
 2. National Merit Scholars
 3. SkillsUSA

4. Business Professionals of America (BPA)
5. DECA
6. Knowledge Masters Open (KMO)
7. Chemistry Olympiad
8. German Exam
5. RECESS - 10 minutes
6. REPORTS FROM ORGANIZATIONS
This section of the agenda provides the opportunity for parent, teacher, and/or student associations/organizations to provide the School Board with reports/updates.
 - A. Student Council -
7. SUPERINTENDENT'S REPORTS AND RECOMMENDATIONS
 - A. Superintendent
 - B. Curriculum and Instruction
 - C. Finance and Business Services
 1. Monthly Financial Reports
 2. Approval of the 2010-2011 Regular and Special Education Transportation Contract
 - D. Human Resource Services
 1. Authorization of Health and Hospitalization Insurance Rates for 2010 - 2011
 2. Authorization of Dental Insurance Rates for 2010 - 2011
 3. Resolution Regarding Termination and Non-Renewal of Teaching Contracts
8. OTHER BOARD ACTION
9. AUDIENCE OPPORTUNITY TO ADDRESS SCHOOL BOARD
This section of the agenda provides an opportunity for those who have called and placed their names on the list and for members of the audience to address the School Board.
10. BOARD REPORTS
11. NEW BUSINESS
12. ADJOURN

WAYZATA PUBLIC SCHOOLS
Independent School District 284
Wayzata, Minnesota

BOARD OF EDUCATION

Work Session – April 26, 2010

AGENDA SECTION: 8. ADJOURN

ITEM: _____

COMMENTS BY: Board Chair Peterson

If there is no additional business before the School Board, the Chair will adjourn the meeting.