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MINNESOTA OFFICE OF THE STATE AUDITOR

COMPENSATORY EDUCATION REVENUE SURVEY

OCTOBER 1997

JUDITH H. DUTCHER STATE AUDITOR

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COMPENSATORY EDUCATION REVENUE

A SURVEY BY

THE OFFICE OF THE STATE AUDITOR

October 1997

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I. Introduction

Between May and September 1997, the Office of the State Auditor surveyed fifty-four (54) Minnesota school districts¹ regarding their use of compensatory education revenues and the methods of accounting used to record compensatory education expenditures. This report summarizes and discusses the results of this survey.

II. What is Compensatory Revenue?

A. Statutory History

Compensatory education revenue is revenue provided by the State of Minnesota to individual school districts for use in meeting the special educational needs of pupils whose educational achievement is below the level appropriate for children of their age.

The State of Minnesota has distributed compensatory education revenue to Minnesota school districts since 1987. Beginning in 1987, the compensatory revenue statute required that "compensatory education revenue * * * may be used only to meet the special educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age. These needs may be met by providing at least some of the following:

- (1) remedial instruction in reading, language arts, and mathematics to improve the achievement level of these pupils;
- (2) additional teachers and teacher aides to provide more individualized instruction to these pupils;
- (3) summer programs that enable these pupils to improve their achievement or that reemphasize material taught during the regular school year;
- (4) in-service education for teachers, teacher aides, principals, and other personnel to improve their ability to recognize these pupils and provide appropriate responses to the pupils' needs;
- (5) for instruction of these pupils, textbooks, workbooks, periodicals, pamphlets, photographs, reproductions, filmstrips, prepared slides, prerecorded video programs, sound recordings, desk charts, games, study prints and pictures, desk maps, models, learning kits, blocks and cubes, flashcards, instructional computer software programs, pencils, pens, crayons, notebooks, duplicating fluids, and papers;
- (6) programs to reduce truancy, encourage completion of high school, enhance selfconcept, provide health services, provide nutrition services, provide a safe and a secure learning environment, provide coordination for pupils receiving services from other governmental agencies, provide psychological services to determine the level of social, emotional, cognitive, and intellectual development, and provide counseling services, guidance services, and social work services; and

¹See Appendix, page A1, for a list of the school districts surveyed.

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(7) bilingual programs, bicultural programs, and programs for pupils of limited English proficiency.

Minn. Stat. § 124A.28, subd. 1 (Supp.1987)(emphasis added). The statute also required that "[e]ach district that receives compensatory education revenue shall maintain separate accounts to identify expenditures for salaries and programs related to this revenue." Id.

The mandatory language of the compensatory education revenue statute was replaced in 1988 to read that compensatory education revenue "may be used to meet the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age." Minn. Stat. § 124A.28, subd. 1 (1988)(emphasis added). Also in 1988, a reporting provision was instituted requiring each district that receives compensatory education revenue to "submit a report identifying the expenditures it incurred in providing compensatory education to the pupils * * *." Minn. Stat. § 124A.28, subd. 3 (1988). Therefore, beginning in 1988, school districts were not required to spend compensatory education revenues for compensatory education programs.

The statute was again amended in 1989 to allow that compensatory education revenue "may be used" to provide services to eligible pupils participating in assurance of mastery programs.² In 1994, a subdivision was added requiring a school district to consider the concentration of children from low-income families in each school building when allocating compensatory education revenue.

In 1996, the statute returned to its mandatory expenditure language and now required that "compensatory education revenue * * * must be used to meet the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age." Minn. Stat. § 124A.28, subd. 1 (1996)(emphasis added).

The most recent overhaul to the compensatory education revenue statute occurred in the 1997 first legislative special session. Minnesota Statutes § 124A.28, as it took effect on July 1, 1997, now reads:

Subdivision 1. USE OF THE REVENUE. The compensatory education revenue under section 124A.22, subdivision 3, must be used to meet the educational needs of pupils whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners of their age. Any of the following may be provided to meet these learners' needs:

(1) direct instructional services under the assurance of mastery program according to section 124.3111;

²Assurance of mastery is a statutory program designed to provide services to pupils who have not demonstrated mastery of learner outcomes in communications or mathematics, or both, after receiving instruction that was designed to enable the pupil to master the learner outcomes in a regular classroom setting.

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- remedial instruction in reading, language arts, mathematics, other content areas, or study skills to improve the achievement level of these learners;
- (3) additional teachers and teacher aides to provide more individualized instruction to these learners through individual tutoring, lower instructor-to-learner ratios, or team teaching;
- (4) a longer school day or week during the regular school year or through a summer program that may be offered directly by the site or under a performance-based contract with a community-based organization;
- (5) comprehensive and ongoing staff development consistent with district and site plans according to section 126.70, for teachers, teacher aides, principals, and other personnel to improve their ability to identify the needs of these learners and provide appropriate remediation, intervention, accommodations, or modifications;
- (6) instructional materials and technology appropriate for meeting the individual needs of these learners;
- (7) programs to reduce truancy, encourage completion of high school, enhance selfconcept, provide health services, provide nutrition services, provide a safe and a secure learning environment, provide coordination for pupils receiving services from other governmental agencies, provide psychological services to determine the level of social, emotional, cognitive, and intellectual development, and provide counseling services, guidance services, and social work services;
- (8) bilingual programs, bicultural programs, and programs for learners of limited English proficiency;
- (9) all day kindergarten;
- (10) extended school day and extended school year programs;
- (11) substantial parent involvement in developing and implementing remedial education or intervention plans for a learner, including learning contracts between the school, the learner, and the parent that establish achievement goals and responsibilities of the learner and the learner's parent or guardian; and
- (12) other methods to increase achievement, as needed.
- Subd. 1a. BUILDING ALLOCATION. A district must allocate revenue to each school building in the district where the children who have generated the revenue are served.
- Subd. 1b. RECOMMENDATION. A school site decision-making team, as defined in section 123.951, subdivision 3, paragraph (a), or the instruction and curriculum advisory committee under section 123.972, if the school has no school site decision team, shall recommend how the revenue will be used to carry out the purpose of this section.
- Subd. 2. SEPARATE ACCOUNTS. Each district that receives compensatory education revenue shall maintain separate accounts to identify expenditures for salaries and programs related to basic skills revenue.

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Subd. 3. ANNUAL EXPENDITURE REPORT. Each year a district that receives compensatory education revenue shall submit a report identifying the expenditures it incurred to meet the needs of eligible learners under subdivision 1. The report must conform to uniform financial and reporting standards established for this purpose.

Thus, statutory control over the expenditure of compensatory education revenue has come full circle from its initial, restrictive language (1987-88), to allowing permissive expenditure of the funds (1988-96), to a mandatory requirement that the revenue be used to meet the educational needs of pupils whose educational progress is below the level appropriate for learners of that age (1996-present). Despite current mandatory expenditure language, the allowable purposes for which the revenue may be expended have also been expanded and the broad "other methods to increase achievement, as needed" provision added to the statute.

B. <u>Calculation of Compensatory Education Revenue</u>

Prior to the 1997-98 school year, compensatory education revenue for each district was calculated by taking the formula allowance multiplied by the number of aid for dependent children (AFDC) pupil units calculated under statute. The formula allowance and method for calculating the number of AFDC pupil units was set by statute each biennium.

Effective for the 1997-98 school year, compensatory education revenue equals the formula allowance³ times the number of compensatory revenue pupil units for each building in a school district. Compensatory revenue pupil units is calculated under a complex formula defined in Minn. Stat. § 124.17, subd. 1d and is tied to the number of pupils enrolled in a building that are eligible to receive free or reduced-price lunch. The district must then allocate the compensatory education revenue received to the school building in the district where the students who have generated the revenue are served. Minn. Stat. § 124A.22, subd. 3 (Supp. 1997).

III. Background

By letter dated May 1, 1997, Governor Arne Carlson requested that the Office of the State Auditor conduct a review of how compensatory education revenue is spent by Minnesota school districts. Citing media reports questioning why test scores remain low among certain segments of Minnesota's school population, despite expenditure of millions of dollars in compensatory education revenue, Governor Carlson requested a review of how compensatory education revenue was spent by school districts; whether expenditure of the revenue could be accounted for by the school districts; and whether it was spent in ways consistent with the compensatory education revenue laws. At the same time, Governor Carlson also requested that the Office of the Legislative Auditor conduct a program evaluation of the compensatory education revenue system. The Legislative Auditor's review is ongoing with an anticipated release in January 1998.

³The formula allowance for fiscal year 1997 is \$3,505; for fiscal year 1998 it is \$3,581; and for fiscal year 1999 and subsequent fiscal years it is \$3,530. Minn. Stat. § 124A.22, subd. 2.

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On May 5, 1997, the Office of the State Auditor met with representatives from the Department of Children, Families, and Learning (CFL) to discuss the Department's oversight and monitoring of compensatory education revenues and expenditures by Minnesota school districts. The CFL representative advised of the Department's position that, prior to 1996, the compensatory education revenue statute (Minn. Stat. § 124A.28) was permissive and the school districts could spend compensatory education revenue for any purpose, including those listed in statute.

When expending compensatory education revenues on the statutory items listed in Minn. Stat. § 124A.28, subd., CFL further advised school districts that such expenditures should be reported in a district's financial records under UFARS code 317. Despite CFL's creation of UFARS code 317, many school districts did not properly use the code, even when making compensatory education expenditures. Since the law did not mandate that compensatory education revenues be spent only on the programs listed in statute, and many districts did not consistently use UFARS code 317, CFL expenditure reports for many districts would show a shortfall between the amount of compensatory education revenue received and the amount of compensatory education expenditures made by districts.

At the May 5, 1997 meeting, the statutory provision requiring that "a district that receives compensatory education revenue shall maintain separate accounts to identify expenditures for salaries and programs related to this revenue" was also discussed. See Minn. Stat. § 124A.28, subd. 2. The CFL representative stated that he had advised school districts that this provision only required them to separately account for compensatory education expenditures that the district specifically coded to UFARS code 317. Because many of the districts were apparently making expenditures and not coding them under UFARS code 317, the exact nature of these expenditures was impossible to decipher. Under the system utilized by many school districts, eligible compensatory education

[&]quot;UFARS" is an acronym for Uniform Financial Accounting and Reporting Standards. Beginning in 1977, local education entities were required to begin using UFARS codes in their financial reporting. The "UFARS revenue and expenditure account structure consists of six dimensions. Each dimension contributes specific information about the transaction. The dimensions are: Fund, Organization, Program, Finance, Object/Source, and Course. The Fund dimension is a two-digit field; the remaining five dimensions each have three digits. Thus, an entire account code contains seventeen digits." <u>Uniform Financial Accounting and Reporting Standards</u>, Fiscal Year 1997 Edition, Minnesota Department of Children, Families, and Learning (April 1996). Under this complex accounting system, there may be a variety of ways for a district to code same or similar expenses.

⁵For example, a district may hire a mathematics teacher to decrease mathematics class size, thereby hoping to improve the performance of pupils in the subject area. This would qualify as a permissible expenditure of compensatory revenue under the statute. However, because many districts did not properly use UFARS code 317, the salary expenditure was coded as it would be for any other mathematics teacher. Therefore, statutory-allowable compensatory

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expenditures would be included in a district's general fund accounting, but there would be no accounting method to directly trace such expenditures back to the receipt of compensatory education revenue.

After the 1996 legislative changes went into effect regarding mandatory expenditure of the compensatory education revenues, CFL Commissioner Robert Wedl issued a memorandum to school district superintendents dated May 8, 1997. In that memorandum, Commissioner Wedl advised the districts that, effective with the 1996-97 school year, all compensatory education revenues "must" be used for the purposes listed in Minn. Stat. § 124A.28, subd. 1. The memorandum further stated:

[E]ffective with the 1996-97 school year, all expenditures which are used to meet the needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age must be coded using Finance Dimension Code 317, unless such expenditures are federally funded. Minn. Stat. § 124A.28, Subd. 1 lists eleven possible uses of the funds, including "other methods to increase achievement as needed."

Accordingly, as of May 8, 1997, CFL has directed school districts to precisely account for all compensatory education expenditures and to code such expenditure in a consistent manner using UFARS code 317.

IV. Data Collection

The Department of Children, Families and Learning provided the Office of the State Auditor with compensatory education revenue and expenditure data for the 1990-91 through 1995-96 school years. The Office of the State Auditor surveyed those 54 districts which had, according to CFL records, failed to account for the expenditure of \$350,000 or more in compensatory education revenue during this six-year period.⁷

In formulating the survey instrument, the Office of the State Auditor focused upon whether school districts were able to account for this underspent or unaccounted for compensatory education revenue. If a school district did not spend such revenues on the items enumerated in Minn. Stat. § 124A.28, subd. 1, the Office of the State Auditor sought a response as to how the revenues were actually spent.

education expenditures were not recorded or accounted for by school districts.

⁶See Appendix, page A9, May 8, 1997 Memorandum from CFL Commissioner Robert Wedl.

⁷See Appendix, page A1, for lists of amounts underspent or unaccounted for by the districts surveyed.

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On May 21, 1997, the Office of the State Auditor surveyed 54 Minnesota school districts by letter. The letter detailed the amount of underspent or unaccounted for compensatory education revenue during the 1990-91 through 1995-96 school years for the district. The letter then asked:

- 1. Were the amounts identified [as underspent or unaccounted for] spent for those purposes set forth in Minn. Stat. § 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.
- 2. If compensatory education revenue was used for purposes other than those specified in Minn. Stat. § 124A.28, specify the amounts and purposes of such expenditures.
- 3. Was all compensatory education revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. § 124A.28, subd. 2?

Those districts that did not respond to the initial inquiry received a follow-up letter dated June 16, 1997 requesting an immediate response. In addition, a number of districts responding to the initial survey did not provide detailed expenditure information and were asked to provide more-detailed information. All responsive information received by the Office of the State Auditor by October 15, 1997 was included in preparing this report.

V. Data Review

A. Summary of Data - Compensatory Education Revenue Expenditures

The Office of the State Auditor received varied responses to the compensatory education revenue survey. Of the 54 districts surveyed as to whether the amounts identified as underspent or unaccounted for were spent for those purposes set forth in Minn. Stat. § 124A.28:

- four (4) districts did not respond or requested an extension and did not provide any response as of October 15, 1997;
- sixteen (16) districts responded by indicating the compensatory education revenue had been spent for the purposes set forth in Minn. Stat. § 124A.28, but did not provide detailed UFARS codes or financial information regarding the exact nature of these expenditures; twelve (12) of these districts provided a narrative description of programs upon which the revenues had been spent;
- twenty-two (22) districts responded by providing UFARS codes and/or financial information detailing the expenditure of the underspent/unaccounted funds; however,

⁸See Appendix, page A10, for sample of survey instrument distributed to school districts.

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these districts did not account for the expenditures under the "317" UFARS compensatory education code; and

• twelve (12) districts responded by providing UFARS codes and/or financial information detailing the expenditure of the underspent/unaccounted funds under the "317" compensatory revenue code.

Of the thirty-four (34) districts providing UFARS codes and/or financial information, all but one provided reports documenting the entire amount of underspent or unaccounted for compensatory education revenues reported to the Office of the State Auditor by the Department of Children, Families and Learning for the 1990-91 through 1995-96 school years. From 1990-91 to 1995-96, the Austin School District received \$3,655,172 in compensatory education revenue. Prior to this survey, the district had accounted to CFL for \$2,764,027 in compensatory education expenditures during that period. The survey response submitted to the Office of the State Auditor by the Austin School District referenced additional expenditures of \$574,635 that were not coded to compensatory education, but which qualified as compensatory education expenditures. Detailed financial records and UFARS codes were not provided for these additional expenditures. Even with inclusion of these undocumented expenditures, the district still has an additional \$316,510 in compensatory education revenue uncoded to UFARS, unaccounted for, or not spent.

The Minneapolis Public School District, the largest recipient of compensatory education revenues in the state, was asked to account for \$80,365,184 in unspent or unaccounted for compensatory education revenues for 1990-91 and 1992-93 through 1995-96. The district provided the Office of the State Auditor with UFARS expenditure codes and detailed financial information for 1995-96, accounting for \$22,549,074 in compensatory education expenditures. The district stated that, prior to 1995-96, the coding of such expenditures was inadvertently dropped and it was reconstructing the coding of compensatory education revenue expenditures from past years. The district later advised it was unable to reconstruct past fiscal years' UFARS coding; instead, it provided 1990-91 and 1992-95 compensatory education expenditure information in general, narrative form without detailed UFARS codes. The information provided described compensatory education expenditures equaling the amount of unaccounted for compensatory education revenue for the years in question.

B. <u>Data - Compensatory Education Revenue Expenditures</u>

Beginning on page A12 of the Appendix are copies of the survey responses for the 34 districts that provided UFARS codes and financial information documenting each districts' compensatory education expenditures. Where required, the Department of Children, Families and Learning has provided an explanation or "decoded" a district's UFARS codes so the exact nature of the expenditure is known.

The financial figures and UFARS codes reported by the school districts and provided in this report are unaudited, raw data. No auditing procedures were performed and the Office of the State

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Auditor does not express an opinion as to the accuracy of the data provided by the school districts. In light of the fact that a majority of districts had not maintained separate accounts for recording compensatory education revenues, nor utilized the UFARS code 317 designated for compensatory education expenditures, an audit could only have verified that expenditures occurred, not whether a specific revenue source funded such expenditures.

In addition, many of the districts surveyed reported that they had reconstructed or revised past accounting records in order to respond to the Office of the State Auditor's survey. Any attempt to audit financial data which has been reconstructed or created in response to the State Auditor's request would involve unsound auditing practices, since it is likely that many of the expenditures cannot be traced back directly to the receipt of compensatory education revenues. Thus, audited verification of the reconstructed data was not possible.

Districts responding to the survey and providing UFARS codes and/or financial information:

Aitkin

Albert Lea

Austin

Bemidii

Brooklyn Center

Burnsville-Eagan-Savage

Cambridge-Isanti

Cass Lake-Bena

Crookston

Detroit Lakes

Elk River

Faribault

Hinckley-Finlayson

Hopkins

Inver Grove Heights

Jackson

La Porte

Marshall

Mesabi East

Minneapolis

Moorhead

Pine City

Pine Point

Pine River-Backus

Red Lake

Richfield

Robbinsdale

Rochester

Rosemount-Apple Valley

Saint Louis Park

Waubun-Ogema

West St. Paul

White Bear Lake

Windom

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Beginning on page A215 of the Appendix are copies of the survey responses from the 16 districts that did not provide detailed UFARS codes or financial information. Twelve of the districts provided a limited narrative response explaining the types of programs upon which the compensatory education revenue was spent.

Districts responding to survey, but not providing detailed UFARS codes or financial information:

Audubon

Bagley

Blue Earth

East Central

Forest Lake

Fridley

Greenway

Isle

Mahnomen

Mounds View

Mountain Iron-Buhl

North St. Paul-Maplewood-Oakdale

Roseville

Saint Peter

South St. Paul

Winona

Districts not responding to the survey or that initially requested additional time to respond and did not file any data by October 15, 1997:

Clearbrook-Gonvick

Deer River

Mountain Lake

Nett Lake

C. Summary of Data - Requirement to Maintain Separate Accounts

Since 1987, Minn. Stat. § 124A.28, which governs compensatory education revenue, has required school districts receiving compensatory education revenue to maintain separate accounts to identify expenditures for salaries and programs related to the revenue. In response to the inquiry regarding whether a district maintained separate accounts:

- four (4) districts did not respond to the survey or requested an extension and did not provide any response prior to October 15, 1997;
- three (3) districts responded by stating they maintained separate accounts to identify expenditures related to compensatory education revenue;
- six (6) districts stated they maintained separate revenue accounts to track the amount of compensatory education revenue received, but had not maintained a separate record of the expenditures of this compensatory education revenue;
- twenty-seven (27) districts responded that they had not maintained a separate account prior to the 1996-97 school year; and
- fourteen (14) districts did not respond to the inquiry.

The Office of the State Auditor interprets the separate accounts provision as requiring a school district to record and account for *all* expenditures of compensatory education revenue. However, in conducting its survey, the Office of the State Auditor found that during the period under review, numerous districts did not maintain separate accounts for the compensatory education revenues received nor did they specifically track how they spent these funds.

This lack of accountability occurred despite being advised by CFL that UFARS code 317 existed to account for compensatory education expenditures. The Office of the State Auditor found that many districts failed to change their accounting practices and utilize UFARS code 317 when making eligible expenditures. While those districts that consistently used UFARS code 317 were able to account for all compensatory education expenditures, districts failing to use UFARS code 317 could not produce such an accounting.

In responding to the Office of the State Auditor's survey, many districts had to reconstruct financial records to document compensatory education expenditures in past years. The fact that reconstruction of records was required indicates that many school districts had no established policy for monitoring compensatory education expenditures. If compensatory education revenues were not accounted for appropriately from time of receipt until time of expenditure, and were, instead, commingled with other district funds, it cannot be verified from an audit perspective that, in fact, the compensatory education expenditures now reported by the school districts were paid for with compensatory education revenue.

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The school districts' practice of not utilizing UFARS code 317 for all compensatory education expenditures, effectively eliminated the ability to accurately monitor compensatory education expenditures prior to 1996. Had the districts recorded *all* compensatory education expenditures from receipt of the revenue, accounting for the expenditure of such money would be easily accomplished by all districts.

VI. Conclusions and Recommendations

The concerns regarding accountability for expenditures of compensatory education revenue primarily arise from over broad statutory language which resulted in ambiguity regarding allowable revenue expenditures. From 1988 to 1996, school districts had no express statutory mandate to expend compensatory education revenues on specific compensatory education programs. However, the compensatory education revenues were clearly earmarked for lower-achieving students.

In response to the Office of the State Auditor's survey, a majority of the school districts indicated that although they failed to account for the expenditure of the compensatory education revenue, these districts did, in fact, have substantial expenditures for the types of programs listed in Minn. Stat. § 124A.28, subd. 1. However, verifying such expenditures is difficult, if not impossible, since the separate accounts requirement in Minn. Stat. § 124A.28, subd. 2 was not interpreted as requiring exact accounting and many districts' failed to use UFARS code 317 created to track compensatory education expenditures. If separate accounts had been maintained, all expenditures of compensatory education revenue for the years 1988 to 1996 could have been easily tracked.

Further, had school districts consistently used UFARS code 317 created to account for compensatory education expenditures, reconstruction or reclassification of prior-years' expenditures would not have been necessary. While reclassification of prior expenditures may allow a school district to document compensatory education-eligible expenditures, there is no way to verify that compensatory education revenues were, in fact, used to fund such programs, nor was there any ongoing monitoring of whether such funds were being used to aid those students intended to benefit from the compensatory education program.

Under the compensatory education statute, as it read prior to 1996, school districts enjoyed wide latitude in spending compensatory education revenues. Thus, from an audit perspective, we cannot say whether there was misuse of compensatory education funds because compensatory education revenue was often commingled with a district's general fund. In responding to the Office of the State Auditor's survey, most of the districts responding reclassified or reconstructed prioryears' expenditures in an effort to show that the revenues had been expended in a manner which met the intent of the broadly-worded statute. Such information was initially not recorded in the districts' financial records in a manner allowing accurate verification of compensatory education expenditures. Thus, it is not possible to determine precisely how school districts expended compensatory education revenues prior to 1996.

Steps towards addressing the lack of financial accountability for compensatory education revenues were taken by the 1996 legislative changes to the statute and CFL's directive to school districts that all revenues expended since the 1996-97 school year must now be tracked and recorded under UFARS code 317. Thus, issues of financial accountability over the expenditure of compensatory education revenues should be resolved.

However, a review of the compensatory education program appears more an issue of policy than finance. If expenditure of compensatory education revenue is to be result-oriented - i.e. lower-achieving pupils will directly benefit from such money - then achievement of such a result should be mandated by statute and implemented by the agency with oversight over distributing and monitoring these funds. The compensatory education statute, even with the mandatory expenditure language in place since 1996, contains a diverse and lengthy list of permissible types of expenditures. It is conceivable that districts may funnel all available compensatory education revenues into one or more of the programs enumerated in statute, yet still see no quantifiable change in the educational achievement of the students targeted to benefit from such money. It is the lack of results in improving pupil achievement that spurred the concern over the compensatory education program. It is likely that even perfect accounting practices will not directly address this problem. In short, while it is clear that the compensatory education program was intended to assist lower-achieving students, the statutes governing the program, the agency administering and monitoring the funds, and the districts receiving and spending the money, all share some measure of blame in failing to ensure that progress towards meeting the goals of the compensatory education program was being made.

The Office of the State Auditor makes the following recommendations:

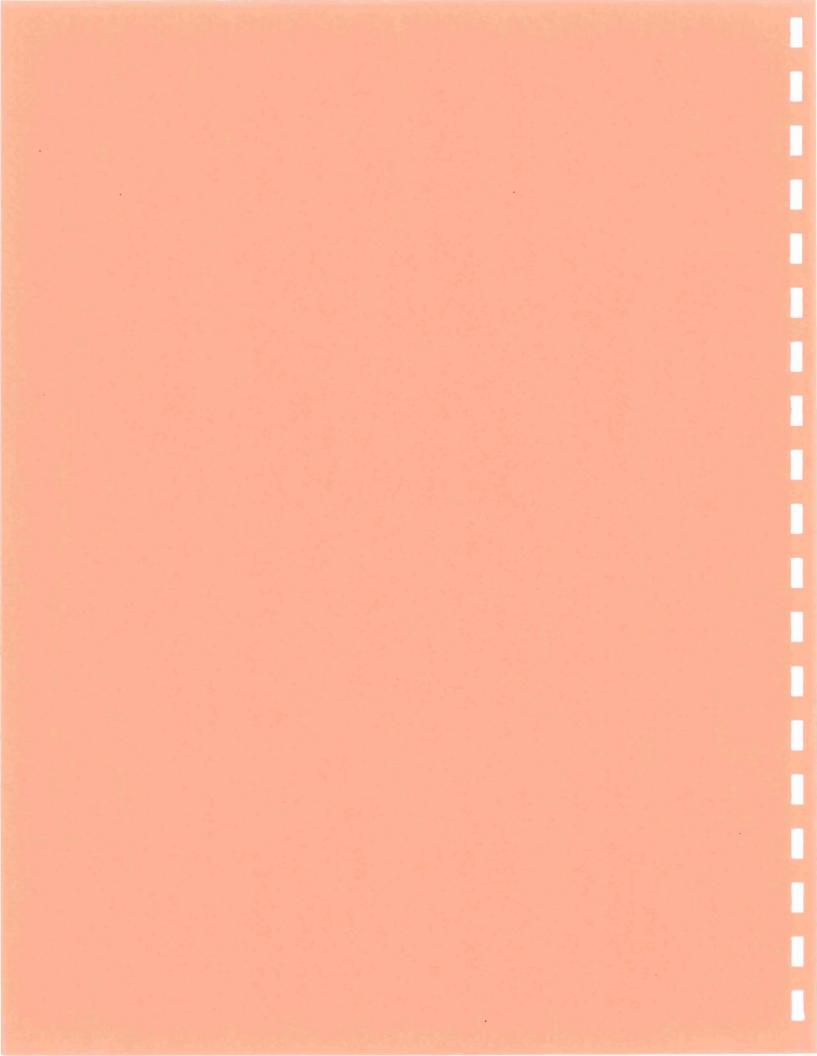
- The Office of the State Auditor recommends that the Department of Children, Families, and Learning monitor school districts' expenditure of compensatory education revenues to ensure districts have properly implemented new statutory requirements and CFL's 1997 directive with regard to recording and accounting for the expenditure of all such revenues.
- The Office of the State Auditor recommends that Minnesota school districts carefully conform their financial and accounting practices to the requirements of the law and to CFL's new directive with regard to recording and accounting for compensatory education revenues and expenditures.
- The Office of the State Auditor recommends that CFL and Minnesota school districts interpret statutory provisions to maximize public accountability for the expenditure of public funds.
- The Office of the State Auditor recommends that the Office of the Legislative Auditor review the diverse nature of the programs authorized under Minn. Stat. § 124A.28 to determine whether expenditure of compensatory education revenues on the statutorily-authorized programs produces a positive result in improving the achievement of pupils whose educational achievement is below the level appropriate for children of their age.

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• The Office of the State Auditor recommends that, based on the findings of the Office of the Legislative Auditor's report on compensatory education and on the data obtained under current compensatory education law and CFL's new directives to school districts, the Minnesota legislature should consider whether changes to the compensatory education revenue statute are needed to either (1) assure accountability for the receipt and expenditure of such funds, or (2) improve the achievement of targeted students through use of such funds.

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APPENDIX



SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY EDUCATION REVENUE
Aitkin	1993-1994	\$232,471
	1994-1995	\$297,951
	1995-1996	\$329,154
Albert Lea	1993-1994	\$94,496
	1994-1995	\$632,772
	1995-1996	\$766,380
Audubon	1990-1991	\$74 ,416
	1991-1992	\$75 ,945
	1992-1993	\$31,949
	1993-1994	\$16,440
	1994-1995	\$64,803
	1995-1996	\$99,996
Austin	1992-1993	\$433,313
	1993-1994	\$405,628
	1994-1995	\$178,510
Bagley	1990-1991	\$405,742
	1991-1992	\$398,025
	1992-1993	\$397,911
	1993-1994	\$373,625
	1994-1995	\$353,430
	1995-1996	\$354,153
Bemidji	1990-1991	\$195,222
-	1991-1992	\$420,801
	1992-1993	\$951,623
	1993-1994	\$1,068,180
	1994-1995	\$1,418,773
	1995-1996	\$1,430,114
Blue Earth	1990-1991	\$37,832
	1991-1992	\$48,186
	1992-1993	\$40,284
,	1993-1994	\$51,072
•	1994-1995	\$102,911
	1995-1996	\$108,265

SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY
		EDUCATION REVENUE
Brooklyn Center	1991-1992	\$486,780
Brooklyn Come.	1992-1993	\$450,218
	1993-1994	\$458,461
	1994-1995	\$656,657
	1995-1996	\$795,802
Burnsville-Eagan-Savage	1992-1993	\$114,985
	1993-1994	\$219,051
	1995-1996	\$672,665
Cambridge-Isanti	1993-1994	\$122,000
	1994-1995	\$203,884
	1995-1996	\$277,649
Cass Lake-Bena	1990-1991	\$380,754
	1991-1992	\$410,516
	1992-1993	\$407,138
	1993-1994	\$432,826
	1994-1995	\$533,782
	1995-1996	\$561,115
Clearbrook-Gonvick	1990-1991	\$59,060
	1991-1992	\$93,330
	1992-1993	\$78,385
	1993-1994	\$76,189
	1994-1995	\$96,233
Crookston	1993-1994	\$630,969
	1994-1995	\$635,583
	1995-1996	\$568,727
Deer River	1991-1992	\$2,647
	1992-1993	\$321,387
	1993-1994	\$314,030
	1994-1995	\$299,336
	1995-1996	\$359,753
Detroit Lakes	1990-1991	\$45,280
	1991-1992	\$125,807
	1992-1993	\$185,339
	1993-1994	\$181,343
	1994-1995	\$223,338
	1995-1996	\$362,749

SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY
		EDUCATION REVENUE
East Central	1990-1991	\$5,816
2400 0 0 11111111	1991-1992	\$193,997
	1992-1993	\$139,029
	1993-1994	\$110,575
	1994-1995	\$141,160
	1995-1996	\$200,509
Elk River	1992-1993	\$28,960
	1993-1994	\$57,096
	1994-1995	\$96,957
	1995-1996	\$181,724
Faribault	1992-1993	\$50,897
	1993-1994	\$129,107
	1994-1995	\$227,084
	1995-1996	\$292,232
Forest Lake	1992-1993	\$35,716
1 Orest Buke	1993-1994	\$79,910
	1994-1995	\$151,507
	1995-1996	\$210,825
	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	 ,
Fridley	1990-1991	\$325,357
	1991-1992	\$323,580
	1992-1993	\$449,066
	1993-1994	\$364,890
	1994-1995	\$441,671
	1995-1996	\$568,616
Greenway	1990-1991	\$233,234
•	1991-1992	\$297,484
	1992-1993	\$249,494
	1993-1994	\$180,542
	1994-1995	\$30,479
	1995-1996	\$75,649
Hinckley-Finlayson	1990-1991	\$94,655
•	1991-1992	\$214,115
	1992-1993	\$121,216
Hopkins	1992-1993	\$53,314
	1993-1994	\$126,956
	1994-1995	\$182,574
	1995-1996	\$216,818

SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY EDUCATION REVENUE
Inver Grove Heights	1990-1991	\$72,644
mver Grove Heights	1991-1992	\$82,808
	1992-1993	\$248,941
	1993-1994	\$244,580
	1994-1995	\$320,725
	1995-1996	\$421,650
Isle	1990-1991	\$46,591
	1991-1992	\$73,528
	1992-1993	\$67,753
	1993-1994	\$65,646
	1994-1995	\$48,267
	1995-1996	\$55,910
Jackson	1990-1991	\$220,240
	1991-1992	\$230,741
	1992-1993	\$189,524
	1993-1994	\$208,228
	1994-1995	\$215,538
	1995-1996	\$172,429
LaPorte	1990-1991	\$58,879
	1991-1 992	\$81,623
	1992-1993	\$61,719
	1993-1994	\$67,430
	1994-1995	\$33,472
·	1995-1996	\$52,626
Mahnomen	1990-1991	\$251,596
	1991-1 992	\$237,900
	1992-1993	\$271,816
Marshall	1990-1991	\$46,657
	1991-1992	\$104,920
	1992-1993	\$138,775
	1993-1994	\$106,079
	1994-1995	\$109,242
	1995-1996	\$171,916
Mesabi East	1992-1993	\$50
	1993-1994	\$22,174
	1994-1995	\$141,845
	1995-1996	\$228,484

SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY EDUCATION REVENUE
Minneapolis	1990-1991	\$18,254,006
winineap on 5	1992-1993	\$4,261,205
	1993-1994	\$14,882,595
	1994-1995	\$20,418,304
	1995-1996	\$22,549,074
Moorhead	1990-1991	\$983,349
	1992-1993	\$1,716
	1993-1994	\$1,608,875
	1994-1995	\$1,823,378
	1995-1996	\$2,037,419
Mounds View	1992-1993	\$35,289
	1993-1994	\$39,086
	1994-1995	\$236,486
	1995-1996	\$299,860
Mountain Iron-Buhl	1990-1991	\$127,570
	1992-1993	\$131,897
	1993-1994	\$126,773
	1995-1996	\$174,993
Mountain Lake	1992-1993	\$41,472
	1993-1994	\$88,176
	1994-1995	\$122,141
	1995-1996	\$122,207
Nett Lake	1990-1991	\$62,013
	1991-1992	\$62,220
	1992-1993	\$56,982
	1993-1994	\$58,148
	1994-1995	\$64,260
	1995-1996	\$59,389
North St. Paul	1992-1993	\$180,560
-Maplewood-Oakdale	1993-1994	\$316,804
-	1994-1995	\$495,204
	1995-1996	\$730,259

SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY EDUCATION REVENUE
Pine City	1990-1991	\$135,543
Time only	1991-1992	\$207,400
	1992-1993	\$229,375
	1993-1994	\$193,202
	1994-1995	\$262,592
	1995-1996	\$332,743
Pine Point	1991-1992	\$86,925
	1992-1993	\$87,802
	1993-1994	\$81,969
	1994-1995	\$79,333
	1995-1996	\$87,497
Pine River-Backus	1990-1991	\$84,466
	1991-1992	\$202,173
	1992-1993	\$187,127
	1993-1994	\$168,865
	1994-1995	\$178,147
	1995-1996	\$136,653
Red Lake	1990-1991	\$903,618
	1991-1992	\$974,475
	1992-1993	\$1,191,864
	1993-1994	\$1,172,344
	1994-1995	\$1,247,046
	1995-1996	\$1,468,691
Richfield	1990-1991	\$88,295
	1991-1992	\$100,040
	1992-1993	\$179,515
	1993-1994	\$364,262
	1994-1995	\$495,802
	1995-1996	\$558,439
Robbinsdale	1992-1993	\$481,168
	1993-1994	\$771,528
	1994-1995	\$1,038,484
	1995-1996	\$1,452,570
Rochester	1994-1995	\$1,177,029

Rosemount-Apple Valley 1992-1993 1993-1994 1994-1995 1995-1996 Roseville 1992-1993 1994-1995 1994-1995 1994-1995 1995-1996 Saint Louis Park 1992-1993 Saint Peter 1991-1992 1993-1994 1993-1994 1993-1994 1994-1995 115,4769 South Saint Paul 1990-1991 1992-1993 1993-1994 1994-1995 1993-1994 1994-1995 1995-1996 South Saint Paul 1990-1991 1992-1993 1993-1994 1994-1995 1995-1996 South Saint Paul 1990-1991 1992-1993 1993-1994 1994-1995 1995-1996 Waubun-Ogema 1990-1991 1991-1992 1992-1993 1991-1995 1993-1994 1994-1995 1995-1996 Waubun-Ogema 1990-1991 1991-1992 1993-1994 1994-1995 1995-1996 1991-1992 1993-1994 1994-1995 1995-1996 1991-1995 1995-1996 1991-1993 1994-1995 1995-1996 1994-1995 1995-1996 1994-1995 1995-1996 1994-1995 1995-1996 1994-1995 1110,258	SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY EDUCATION REVENUE
1993-1994 \$173,438 1994-1995 \$252,504 1995-1996 \$407,003	December Apple Valley	1002 1002	\$107.407
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1995-1996 \$327,551 White Bear Lake 1992-1993 \$54,603 1993-1994 \$113,048 1994-1995 \$156,870		1993-1994	\$110,258
White Bear Lake 1992-1993 \$54,603 1993-1994 \$113,048 1994-1995 \$156,870		1994-1995	\$187,488
1993-1994 \$113,048 1994-1995 \$156,870		1995-1996	\$327,551
1993-1994 \$113,048 1994-1995 \$156,870	White Bear Lake	1992-1993	\$54,603
1994-1995 \$156,870			·
· · · · · · · · · · · · · · · · · · ·			•
		1995-1996	

SCHOOL DISTRICT	YEAR	UNDERSPENT COMPENSATORY EDUCATION REVENUE
Windom	1990-1991	\$23,329
	1991-1992	\$23,638
	1992-1993	\$44,568
	1993-1994	\$94,169
	1994-1995	\$105,675
	1995-1996	\$110,252
Winona	1992-1993	\$308,076
	1993-1994	\$351,295
	1994-1995	\$339,595
	1995-1996	\$11,667

MEMORANDUM

DATE:

May 8, 1997

TO:

School District Superintendents

FROM:

Robert J. Wedl Achief Medle

SUBJ:

Recording FY 1997 Expenditures for Compensatory Education

The memorandum is to remind you of the recent changes in statute concerning Compensatory Education Revenue and the resultant reporting requirements.

The 1996 K-12 Omnibus Education Bill amended Minn. Stat. 124A.28, Subd. 1, such that districts "must" use the revenues received as the Compensatory Education Revenue component of General Education Revenue for the purposes listed in that subdivision. Previously, this statute read that districts "may" use these revenues for the purposes listed in Subd. 1.

Also, the 1994 K-12 Omnibus Education Bill amended 124A.28 to include Subd. 1a [Building Allocation] which reads:

"A district must consider the concentration of children from low-income families in each school building in the district when allocating compensatory revenue." The free and reduced lunch count is the most readily available measure of low-income.

Therefore, effective with the 1996-97 school year, all expenditures which are used to meet the needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age must be coded using Finance Dimension Code 317, unless such expenditures are federally funded. Minn. Stat. 124A.28, Subd. 1 lists eleven possible uses of the funds, including "other methods to increase achievement, as needed". Also, districts are expected to utilize building codes in their Organization Dimension to identify compensatory education expenditures by school building (building level expenditure data is not reported to the state on the UFARS reporting).

Attached is a copy of Minn. Stat. 124A.28 (1996). District amounts of Compensatory Education Revenue were provided in March in the 1996-97 General Education Revenue Report. If you have any questions regarding the amount of revenue please contact Robert Porter at (612) 296-4429. If you have questions regarding the accounting please contact Richard Guevremont at (612) 282-6668.



STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

SUITE 400 525 PARK STREET SAINT PAUL 55103

(612) 296-2551 (Voice) (612) 297-5353 (TDD)

May 21, 1997

M

School District

Dear M

Compensatory Education Revenue is available to school districts pursuant to laws originally enacted by the legislature in 1987. This revenue is allocated to schools in order to meet the educational needs of underachieving students. According to the records provided to the Office of the State Auditor (hereinafter "OSA") by the Department of Children, Families and Learning (hereinafter "CFL"), your district has underspent Compensatory Education Revenue it has received from the State of Minnesota by the following amounts:

1 99 - 199	\$
199 -199	\$
199 -199	\$
199199	\$
199 <i>-</i> 199	\$

With regard to Compensatory Education Revenue received during these school years, please answer the following questions:

- 1. Were the amounts identified above spent for those purposes set forth in Minn. Stat. § 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.
- 2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat.§ 124A.28, specify the amounts and purposes of such expenditures.

See 1987 Minn. Laws, ch. 389, art. 1.



OFFICE OF THE STATE AUDITOR

May 21, 1997 Page Two

3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. § 124A.28, subd. 2?

Please provide the information requested to this office by June 6, 1997. Please call David Kenney at 297-3671 if you should have any questions.

Sincerely,

Judith H. Dutcher State Auditor

Junion H. Dutcher

JHD:tlf
judi\districts.ltr

Aitkin Public Schools

#IDEPENDENT SCHOOL DISTRICT NO 1

AITKIN, MINNESOTA 56431 - 1289

.....

EDWARD C. ANCERSON, Ph.D. Superintergent

PH 218-927-2115

June 6, 1997

Ms. Judith Dutcher, State Auditor State of Minnesota Office of the State Auditor 515 Park Street, Suite 400 St. Paul, Minnesota 55103

Dear Ms. Dutcher:

As Superintendent of the Aitkin Public Schools, I'm responding to your request on behalf of Joy Janzen, the Board Chair.

1. The amounts of Compensatory Education Revenue stated for the years 1993-94, 1994-95 and 1995-96 were spent for services for students pursuant to M.S. 124A.28. The specific programs and dollar amounts were not coded using UFARS, as was our option.

The Aitkin Public Schools, over that three-year period, funded fully or in part the following services for children:

- Middle school/high school paraprofessional tutors in math and reading.
- Numerous teacher in-service and training to better facilitate learners.
- Lower class sizes throughout the elementary school grades.
- Purchased services of a county social worker for our school.
- Purchased services of Northland Counseling Center.
- Provided regular Saturday School sessions for students behind and in need of one-one help.
- Provided remedial reading staff salary/benefits middle school.
- Provided remedial math staff salary/benefits middle school.
- Provided guidance service at the elementary school.
- Numerous instructional aides were provided for classrooms at the elementary school.
- 2. Compensatory Education Revenue was used only for the intended purposes even though Finance Code 317 was not used during that period of time, but will be for 1996-97.
- 3. Compensatory Education Revenue was separate but expenditures were incorporated into the large budget categories.

Hopefully, this answers your questions.

Sincerely yours,

Edward Anderson, Ph.D.

Superintendent

EA/br

Aitkin Public Schools

- INDEPENDENT SCHOOL DISTRICT NO. 1

AITKIN, MINNESOTA 56431 — 1289

EDWARD C. ANDERSON, Ph.D.

Superintendent

PH. 218-927-2115

July 1, 1997

Mr. Greg Hierlinger **Deputy State Auditor** Office of the State Auditor Suite 400 525 Park Street St. Paul, Minnesota 55103-2139

Dear Mr. Hierlinger:

Enclosed please find a detailed, coded response to your request for data regarding compensatory expenditures. Honefully, this will neet the reporting

Sincerely yours,

Edward Anderson, Ph.D.

Superintendent

EA/br Enc.

INDEPENDENT SCHOOL DISTRICT NO. 1 - AITKIN

UFARS CODE	93-94	94-95	95-96
REVENUE			
01-000-000-000-317-211	232,471	297,951	329,154
EXPENDITURES			
01-100-710-000-000-143	11,737	12,675	13,182
01-005-720-000-000-143	2,840	2,982	3,101
01-100-203-000-000-141	48,403	50,443	55,226
01-100-203-000-000-140	45,200	78,220	105,120
01-100-640-000-000-140	12,200	12,688	13,322
01-300-710-000-000-143	12,276	12,893	13,409
01-005-720-000-000-143	2,891	3,007	3,097
01-300-220-045-000-140	15,608	16,232	16,881
01-300-256-000-000-140	7,542	10,031	10,332
01-300-640-000-000-140	12,200	12,688	13,322
01-200-610-000-000-140	5,100	7,200	7,200
01-300-217-000-000-141		8,788	8,852
01-300-620-000-000-170	3,010	3,600	3,600
01-300-050-000-000-110	5,600	5,750	5,800
01-005-930-000-000-218	10,842	14,193	16,668
01-005-930-000-000-211	14,122	18,146	20,842
01-005-930-000-000-214	2,303	2,815	3,032
01-005-930-000-000-220	14,400	24,000	28,800
01-005-930-000-000-230	360	600	720
01-005-930-000-000-235	1,080	1,800	2,160
01-005-720-000-000-319	7,050	· 7,440	7,468
TOTAL	234,764	306,191	352,135

		Accou	nt Code	Desci	riptions for the Office of the State Auditor
istr	rict Refe	rence No): 	001	
	O r g	P r o g r a m	F i n a n c	O b j e c	Description
	100	710	000	143	Salary: El. Licensed Support for Guidance
	005	720	000	143	Salary: District Wide Licensed Support for HIth Services
	100	203	000	141	Salary: El. 1-6 Instructional Aide
	100	203	000	140	Salary: El 1-6 Teachers
	100	640	000	140	Salary: Staff Development - El. Teachers
	300	710	000	143	Salary: Sec. Licensed Support for Guidance
	005	720	000	143	Salary: District Wide Licensed Support for Hith Services
	300	220	000	140	Salary: Sec. English Teachers
	300	256	000	140	Salary: Sec. Math Teachers
	300	640	000	140	Salary: Staff Development - Sec. Teachers
	300	610	000	140	Salary: Curriculum & Development - Teachers
	300	217	000	141	Salary: Sec. Assurance of Mastery Teachers
	300	620	000	170	Salary: Sec. Library Aide
\rightarrow	300	050	000	110	Salary: Sec. Principal
	005	930	000	218	TRA
	005	930	000	211	FICA Licensed
	005	930	000	214	PERA
	005	930	000	220	Hith ins
	005	930	000	230	Life Ins
	005	930	000	235	Dental Ins
]	005	720	000	319	Contracted Services

HILL & LARSON, PROFESSIONAL ASSOCIATION

Certified Public Accountants 215 North Washington Albert Lea, Minnesota 56007

Erwin J. Hill, C.P.A. Greg A. Larson, C.P.A. Telephone (507) 377-1333 Fax (507) 377-2536

June 2, 1997

RECEIVED

JUN 03 1997

Judith H. Dutcher, State Auditor Office of the State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

STATE AUDITOR

Dear Ms. Dutcher:

RE: Letter to Mr. Thomas S. Eaton, Chair, Albert Lea School District

We are the auditor's for the Albert Lea School District. When the District received the letter dated May 21, 1997 from your office regarding Compensatory Education Revenue they contacted us. After receiving the letter we reviewed the District's expenditures with District personnel to determine which costs they had that qualified as Compensatory Education expenditures.

It was our understanding from a Region V workshop that expenditures for Compensatory Education Revenue did not have to be broken out to finance code 317 starting with the 94-95 school year. The District did have compensatory education expenditures for the years listed. Following is a breakdown of the UFARS codes and the expenditure amounts for compensatory education. The codes listed below are as shown in the District's expenditure guideline. The codes should have a 317 finance code.

The District most likely has more qualifying costs. We listed enough costs to use the revenues recorded per year.

Albert Lea School District maintains separate accounting codes to identify salaries and other expenditures related to Compensatory Education.

If there are any questions you can contact me or Mark Stotts, Director of Finance for the Albert Lea School District.

Sincerely,

Greg A. Làrson, C.P.A.

Hill & Larson, Professional Association

1995 -1996 Expenditures for Compensatory Education:

1. Remedial Instruction in Reading, Language Arts, and Mathematics:

Non-Funded Portion of Special Education Costs:

Special Educ-Secretarial Special Educ-Other Special Educ-FICA Special Educ-PERA Special Educ-TRA Special Educ-Employee Ins. Special Educ-Group Life Ins. Special Educ-Long Term Dis. Special Educ-Prof/Tech Serv. Special Educ-Pymt to Other Dist Special Educ-Non Instruct Supply Special Educ-Supplies 0	1-200-420-000-000-110 1-200-420-000-000-171 1-200-420-000-000-185 1-200-420-000-000-210 1-200-420-000-000-214 1-200-420-000-000-220 1-200-420-000-000-230 1-200-420-000-000-240 1-200-420-000-000-311 1-200-420-000-000-366 1-200-420-000-000-390 1-200-420-000-000-390 1-200-420-000-000-401 1-200-420-000-000-430 1-200-420-000-000-820	\$ 1,012.50 32,985.27 19,431.31 4,019.37 1,495.56 151.95 4,172.18 313.20 108.33 5,191.34 1,838.56 59,579.75 321.12 735.00 827.00
Subtotal	1-200 420 000 000 020	\$ 132,182.44

2. Audio-Visual Material:

Support Salaries Other Misc Salary FICA/Medicare PERA Employee Insurance Group Life Long Term Disability Travel	01-005-621-000-000-170 01-005-621-000-000-179 01-005-621-000-000-210 01-005-621-000-000-214 01-005-621-000-000-220 01-005-621-000-000-230 01-005-621-000-000-240 01-005-621-000-000-366	\$ 23,452.94 1,043.46 1,695.83 1,122.00 3,660.00 208.80 79.20 837.56 32,099.79
Certified Staff Classified Support FICA/Medicare TRA Group Life Long Term Disability Subtotal	01-100-620-000-000-140 01-100-620-000-000-170 01-100-620-000-000-210 01-100-620-000-000-218 01-100-620-000-000-230 01-100-620-000-000-240	88,523.05 19.68 6,628.88 7,205.65 417.60 279.10 \$103,073.96

3. Programs to Reduce Truancy, Encourage Completion of High School, Enhance Self Concept, Provide Health Services, Provide a Safe and Secure Learning Environment, Provide Counseling Services, Guidance Services, and Social Work Services:

Hall and Cafeteria Monitors:

Monitors-Salary Monitors-FICA Monitors-PERA Monitors-Ins. Monitors-Group Life Monitors-LTD Subtotal	01-100-203-000-000-185 01-100-203-000-000-210 01-100-203-000-000-214 01-100-203-000-000-220 01-100-203-000-000-230 01-100-203-000-000-240	\$ 44,401.99 3,396.75 409.67 2,853.60 406.00 99.47 51,567.48
Monitor-Salary Monitor-Salary Subtotal	01-310-211-000-000-185 01-320-211-000-000-185	18,197.03 18,134.46 37,331.49
Counseling-Prof/Tech Serv	01-005-710-000-000-311	2,366.00
Health Services-Salary Lic Health Services-Non-Lic Sal Health Services-FICA/Medicare Health Services-PERA Health Services-TRA Health Services-Emp Ins. Health Services-Group Life Health Services-LTD Health Services-Prof/Tech Serv Health Services-Travel Health Services-Supply Subtotal Unfunded Social Work:	01-005-720-000-000-140 01-005-720-000-000-171 01-005-720-000-000-210 01-005-720-000-000-214 01-005-720-000-000-218 01-005-720-000-000-220 01-005-720-000-000-230 01-005-720-000-000-240 01-005-720-000-000-311 01-005-720-000-000-366 01-005-720-000-000-401	39,604.60 17,456.00 4,096.88 781.93 3,223.80 5,073.60 382.80 170.81 2,444.39 863.98 3,982.51 78,081.30
Salary FICA/Medicare TRA Emp Ins. Group Life Ins. LTD Subtotal	01-100-740-000-000-140 01-100-740-000-000-210 01-100-740-000-000-218 01-100-740-000-000-220 01-100-740-000-000-230 01-100-740-000-000-240	57,324.89 4,316.82 4,666.10 5,517.41 334.08 180.10 72,339.40
Salary FICA/Medicare TRA Emp Ins. Group Life Ins. LTD Supply Subtotal	01-201-740-000-000-140 01-201-740-000-000-210 01-201-740-000-000-218 01-201-740-000-000-220 01-201-740-000-000-230 01-201-740-000-000-240 01-201-740-000-000-401	43,415.23 3,314.67 3,737.60 5,073.60 208.80 154.43 202.09 56,106.42

Salary	01-202-740-000-000-140	41,159.67
FICA/Medicare	01-202-740-000-000-210	3,142.35
TRA	01-202-740-000-000-218	3,553.87
Emp Ins.	01-202-740-000-000-220	5,073.60
Group Life Ins.	01-202-740-000-000-230	208.80
LTD	01-202-740-000-000-240	153.98
Supply	01-202-740-000-000-401	146.52
Subtotal		53,438.79
0.0010100		
Salary	01-202-740-000-000-140	41,159.67
FICA/Medicare	01-202-740-000-000-210	3,142.35
TRA	01-202-740-000-000-218	3,553.87
Emp Ins.	01-202-740-000-000-220	5,073.60
Group Life Ins.	01-202-740-000-000-230	208.80
LTD	01-202-740-000-000-240	153.98
—	01-202-740-000-000-401	146.52
Supply Subtotal	01 202 7 10 000 000 101	53,438.79
Subtotal		
Teen Preg/Prevention-Supply	01-200-785-000-000-401	12.82
reem rieght revention suppry		
Alcohol/Drug Prev-Salary	01-300-780-000-000-140	19,176.48
Alcohol/Drug Prev-Non-Lic Sal	01-300-780-000-000-144	5,493.45
Alcohol/Drug Prev-FICA/Med	01-300-780-000-000-210	1,866.26
Alcohol/Drug Prev-PERA	01-300-780-000-000-214	246.10
Alcohol/Drug Prev-TRA	01-300-780-000-000-218	1,560.97
Alcohol/Drug Prev-Emp Ins.	01-300-780-000-000-220	1,619.24
Alcohol/Drug Prev-Group Life Ins		152.36
Alcohol/Drug Prev-LTD	01-300-780-000-000-240	75.56
Alcohol/Drug Prev-Supply	01-300-780-000-000-430	8.96
Subtotal	01-300-700-000-000-130	30,199.38
Subtotal		
Counseling-Salary	01-320-710-000-000-140	130,158.28
Counseling-Non-Lic Sal	01-320-710-000-000-144	22,578.48
Counseling-FICA/Med	01-320-710-000-000-210	10,860.11
	01-320-710-000-000-214	1,011.26
Counseling-PERA	01-320-710-000-000-214	10,594.87
Counseling-TRA	01-320-710-000-000-210	14,350.70
Counseling-Emp Ins.	01-320-710-000-000-220	887.52
Counseling-Group Life Ins	01-320-710-000-000-230	448.79
Counseling-LTD	01-320-710-000-000-240	270.96
Counseling-Travel	01-320-710-000-000-300	1,122.21
Counseling-Supply	01-320-710-000-000-401	417.74
Counseling-Supply	01-320-710-000-000-430	192,700.92
Subtotal		192,700.92
Salami Counceling	01-320-710-000-000-140	91,529.00
Salary-Counseling	01-320-710-000-000-140	6,858.61
FICA/Medicare-Counseling	01-320-710-000-000-210	7,450.23
TRA-Counseling	01-320-710-000-000-218	5,073.60
Emp InsCounseling	01-320-710-000-000-220	417.60
Group Life InsCounseling	01-320-710-000-000-230	<u>25.00</u>
Supply-Counseling Subtotal	01-320-710-000-000-430	111,354.04
Subtotal		111,557,07

Assistant Principal (Duties deal with Attendance, Prevention of Truancy, Encourage Completion of High School, Assist with Providing a Safe and Secure Learning Environment, Assist with Guidance and Counseling Services)

Salary	01-310-605-000-000-110	87,649.92
FICA/Medicare	01-310-605-000-000-210	6,654.56
TRA	01-310-605-000-000-218	7,134.69
Emp Ins.	01-310-605-000-000-220	9,165.64
Group Life Ins.	01-310-605-000-000-230	522.00
LTD	01-310-605-000-000-240	276.94
Subtotal		111,403.75

Total 1995-1996

\$1,117,696.77

1994 -1995 Expenditures for Compensatory Education:

1. Remedial Instruction in Reading, Language Arts, and Mathematics:

Non-Funded Portion of Special Education Costs:

Special Educ-Non-Lic Substitute	01-200-420-000-000-142	\$ 18,484.39
Special Educ-Sub Teacher	01-200-420-000-000-143	223.25
Special Educ-Clerical/Sec Salary	01-200-420-000-000-171	32,391.89
Special Educ-FICA Non-Licensed	01-200-420-000-000-210	3,846.24
Special Educ-FICA Licensed	01-200-420-000-000-211	26.41
Special Educ-PERA	01-200-420-000-000-214	1,484.01
Special Educ-TRA	01-200-420-000-000-218	28.12
Special Educ-Group Hosp.	01-200-420-000-000-220	4,016.00
Special Educ-Group Life Ins.	01-200-420-000-000-230	313.20
Special Educ-LTD	01-200-420-000-000-240	104.98
Special Educ-Prof/Tech Serv.	01-200-420-000-000-311	3,853.86
Special Educ-Travel	01-200-420-000-000-366	1,432.90
Special Educ-Pymt to Other Dist	01-200-420-000-000-390	55,918.97
Special Educ-Supplies	01-200-420-000-000-401	321.95
Special Educ-Dues	01-200-420-000-000-820	858.25
Subtotal	·	\$123,304.42

2. Programs to Reduce Truancy, Encourage Completion of High School, Enhance Self Concept, Provide Health Services, Provide a Safe and Secure Learning Environment, Provide Counseling Services, Guidance Services, and Social Work Services:

Hall and Cafeteria Monitors:

Monitor-Salary

01-100-203-000-000-179

41,510.90

Health Services:		
Salary	01-005-720-000-000-140	37,635.67
Secretarial Salary	01-005-720-000-000-171	17,040.00
Non-Lic FICA	01-005-720-000-000-210	1,288.12
Licensed FICA	01-005-720-000-000-211	2,526.53
PERA	01-005-720-000-000-214	763.37
TRA	01-005-720-000-000-218	3,063.64
Group Hosp.	01-005-720-000-000-220	5,073.60
Group Life	01-005-720-000-000-230	382.80
LTD	01-005-720-000-000-240	165.99
Prof/Tech Serv	01-005-720-000-000-311	5,125.71
Travel	01-005-720-000-000-366	1,918.04
Supply	01-005-720-000-000-401	3,891.26
Subtotal		78,874.73
Subtotal		
Unfunded Social Work:		
Salary	01-100-740-000-000-140	40,113.62
Licensed FICA	01-100-740-000-000-210	2,949.95
TRA	01-100-740-000-000-218	3,265.35
Group Hosp.	01-100-740-000-000-220	3,755.69
Group Life	01-100-740-000-000-230	264.48
LTD	01-100-740-000-000-240	129.79
Travel	01-100-740-000-000-366	147.85
Subtotal		50,626.73
Salary	01-201-740-000-000-140	37,518.09
Licensed FICA	01-201-740-000-000-211	2,857.23
TRA	01-201-740-000-000-218	3,253.53
Group Hosp.	01-201-740-000-000-220	5,073.62
Group Life Ins.	01-201-740-000-000-230	208.80
LTD	01-201-740-000-000-240	127.44
Supply	01-201-740-000-000-401	195.13
Subtotal		49,233.84
		•
Unfunded Social Work:		20.120.00
Salary	01-202-740-000-000-140	38,129.99
Licensed FICA	01-202-740-000-000-211	2,904.88
TRA	01-202-740-000-000-218	3,311.09
Group Health	01-202-740-000-000-220	5,073.58
Group Life Ins.	01-202-740-000-000-230	208.80
LTD	01-202-740-000-000-240	127.20
Supply	01-202-740-000-000-401	186.38
Subtotal		<u>49,941.92</u>

Counseling:		
Salary Licensed	01-310-710-000-000-140	131,301.29
Clerical Salary	01-310-710-000-000-171	27,040.64
Non-Licensed FICA	01-310-710-000-000-210	2,080.77
Licensed FICA	01-310-710-000-000-211	9,602.57
PERA	01-310-710-000-000-214	1,207.89
TRA	01-310-710-000-000-218	10,688.15
Group Hosp.	01-310-710-000-000-220	14,457.90
Group Life Ins	01-310-710-000-000-230	959.90
LTD	01-310-710-000-000-240	521.59
Travel	01-310-710-000-000-366	183.88
Supply	01-310-710-000-000-401	1,258.46
Supply	01-310-710-000-000-430	1,071.60
Subtotal		200,374.64
		02 104 56
Salary-Licensed	01-320-710-000-000-140	83,104.56
Licensed FICA	01-320-710-000-000-211	6,211.23
TRA	01-320-710-000-000-218	6,764.76
Group Hosp	01-320-710-000-000-220	5,073.60
Group Life Ins.	01-320-710-000-000-230	417.60
LTD	01-320-710-000-000-240	268.01
Supply	01-320-710-000-000-430	39.42
Subtotal	•	101,879.18
Total	1 1994-1995	<u>\$695,746.36</u>
991 Expenditures for Comp	pensatory Education:	
Counseling:		
Licensed Instruction	01-310-710-000-000-140	163,114.95
Diceiged High decient	01 510 710 000 000 110	

1990 -199

Counseling:		
Licensed Instruction	01-310-710-000-000-140	163,114.95
Clerical Salary	01-310-710-000-000-171	25,663.46
FICA	01-310-710-000-000-210	1,572.88
Licensed FICA	01-310-710-000-000-211	11,920.64
PERA	01-310-710-000-000-214	1,147.89
TRA	01-310-710-000-000-218	13,256.76
Hosp Ins.	01-310-710-000-000-220	13,013.40
Group Life Ins	01-310-710-000-000-230	1,118.71
Travel	01-310-710-000-000-366	346.75
Supply	01-310-710-000-000-401	1,449.07
Supply	01-310-710-000-000-401	2,371.29
Total 1	990-1991	<u>\$234,975.80</u>

Independent School District No. 492 • Austin Public Schools • Administration Building 202 Fourth Avenue NE • Austin, Minnesota 55912 • J. Douglas Myers, Ed.D., Superintendent of Schools

OFFICE OF THE SUPERINTENDENT

Telephone (507) 433-0966 Fax (507) 433-0950

June 4, 1997

Ms. Judith H. Dutcher State Auditor STATE OF MINNESOTA Suite 400 525 Park Street St. Paul. Minnesota 55103

Dear Ms. Dutcher:

This letter is sent in response to your letter dated May 21, 1997 to Ms. Amy Baskin, Chair of the Austin School Board, regarding compensatory education revenue and expenditures.

Your letter specifically addressed the years 1992-1996. The following information is provided to clarify the circumstances regarding expenditure of these dollars for compensatory education purposes.

The district received varying amounts in each of the school years and has properly identified and coded under UFARS substantial amounts of the monies that were allocated for this purpose. In addition, other amounts were either inadvertently incorrectly coded or were coded to other programs to be certain that appropriate reporting of those expenses was also satisfied. In a year by year breakdown, the following information was identified from the financial records of the school district. For 1992-93, the district reported appropriately \$497,013 under the correct coding. In addition, the district spent another \$200,388 for services that were coded to other program areas. For 1993-94, the district spent and coded appropriately \$384,266. In addition, the district spent \$163,631 for other appropriate services. In 1994-95, the district spent and coded appropriately \$408,902. In addition, the district spent \$206,426 in appropriate expenditures but under different program codes. For 1995-96, the district coded and spent \$317,406. In addition, it expended under other program codes \$178,463 of approved expenditures. In the 1996-97 budgeted year, we estimate our revenue to be approximately \$500,000 and we will code and spend approximately \$393,242 in these areas as well as an additional \$193,671 in other program areas also appropriate under the compensatory education definition.

In addition to these more clearly defined expenses, many thousands of dollars were spent for instructional materials that are allowed under the compensatory education program. This includes all types of materials which were purchased on an annual basis and which would be used by students who are eligible for this funding.

We believe the Austin Public School has clearly met the intent of the law in providing the appropriate use of monies for compensatory education purposes. If you need further information on this matter, please feel free to contact me.

Sincerel .

J. Pouglas Myers, Ed.D.

Superintendebt

Austin Public Schools

cc: Amy Baskin Lonnie Smith

jb



Independent School District No. 492 · Austin Public Schools · Administration Building 202 Fourth Avenue NE · Austin, Minnesota 55912 · J. Douglas Myers, Ed.D., Superintendent of Schools

LONNIE SMITH Director of Management Services

AUSTIN SCHOOLS

Telephone (507) 433-0948 Fax (507) 433-0950

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PAGE ALSTIR PUELIC SCHOOL MELICA . RUR DATE 11/02/93 \$157#1CT 1492 EXPENDITURE GUICELINE ACCOUNT DETAIL/SUPPARY PERIOD ENDING 13/31/93 RUN TIPE DE: 22 LARREACHT 4-24LC22-C1. REPORT SECUENCE: FLAD, CRE , PRO , CRE , FIR , CRI 1TE ELDGET _._ ACCCURT CCDE .. REVISED MONTHLY LENC EALANCE YEARLY X FO-ORE-PRC-CRS-FIR-OBJ OEJ CESCFIPTION PUDGET 21 GENERAL FUND 71C FLITS RIDDLE SCHOOL ZEC SCIENCE _000_ 11.44 C1-21C-26C-DCO-DCQ-24C GFCUP LCNG TERF, DTS. 20-798.44 201.5c 20 1,0C0 01-21C-24C-0CU-0C0-381 PFINTING 1,495.90 102 95.50-C1-211-21C-CEC-DGC-ATC PASTRICTICAL 3/4CC. 256,936 126.CC 2,245.37 254,690,63 59 24C SCIENCE 27C SCCIAL STUDIE! 000 13,231.00 124,461.0C 90 C1-21C-77C-CCO-DCU-1A5 SIC TEACHER SALARY 135,652 77833.03 73 27849.57 51-21C-27C-0C0-0C0-211 TIACHERS FICA 10/683 1,512.01-1,832.C1 N/A A/A . 0 C1=21C=27C=GCG=GCO=212_NIDICARE____ 90 1,027.12 16,283.88 90 11,371 C1-21C-27C-0CO-GCO-21E TFA 101 181.04-12,265.04 101 12,064 102 13:30-1 373.30 102 01-21(-27C-0CO-0CC-23C GFEUP L1FE 3 4C 637.0G 102 162 13.CC-C1-24C-22C-0CC-0GC-235 EFCUP DENTAL -67.76 9.2 435.24 66 C1-21C-27C-0C0-00G-24C GFCUP LONE TERP DIS 507 107 FZ. 14-1,292.14 107 01-21C-27C-0CC-0CG-321 PEINTINE 1,200 16.55-101 1.51e.55 101 C1-21C-27C-0CO-OCG-43C IRETALETICAL SUFFLI 1,5CG 15,C27.21 91 162,133.19 91 22C SCCIAL STEELES 178,221 271 CAREEP ED 000 317 CCPPERSATORY ERUC 45,713.0C-110 110 4,7261.00-41.422 C1-21C-271-0C0-317-145 SEC TEACHER SALARY ₹,799.56 88 58 361.44 C1-21C-271-0C0-317-211 18ACHERS FICA 3,181 662.85 N/A 75/4-662.24-C1-21C-271-0C0-317-212 MEDICARE CIUUULU 109 336.63-3,721.03 109 C1-21C-271-0C0-317-21E JIA 3,385 - 07 "V6.46" 27425.54 77 3,522 C1-21(-271-0C0-317-22C EFCUP HESF 140-40 100 100 . 40-C1-21C-211-0CO-317-23C #10UP LIFE 14C -: CC-156.00 100 100 01-212-271-000-317-235 SECUP DENTAL 156 142.80 99 99 1.20 G1-21C-271-GC0-317-24C SECUP LCNE TERP DIS 150 52,767.17 109 100 4,801.17-271 CARIES ED 31,966 252 BCY SIRL ATHLETICS 3 114 7TH E STR ATBLETICS 000 C1-21C-252-114-0C0-148 SEC_AIHLETIC SAL 4C.00-C1-21C-252-114-0C0-151 SLESTITUTE SALFRIES 3.72-01-21(-252-114-0GC-211 TIACHERS FICA -: 00 . è7-G1-21[-252-114-DCC-212 HIDICARE -(0 C1-21C-262-114-DCG-218. TEA. . 00 C1-21C-252-114-000-318 CASUAL EALARIES . CO ກ

REGICA 5 DISTFICT 1492 REFCET F-ECCC22-CT

ALSTIN PUELIC SCHCCL EXPENDITURE ENDINE ACCOUNT DETAIL/SUPPARY PROFILE FOR ENDING 12/31/93

TUN DATE 11/02/93

7	MEFC67 F-ECLC22-C1	PEI	FIOD ENDING 12/31/	793	3	NA 1142 DE:55	
-	FEPORT SEGUENCE: FLAD, CFE .	PRO CAS FEE CES		A no observe			•
	ACCOUNT CODE	REV1SED	EXPENDITURES 1	TO CATE	ENCUPBRANCE ZEXP	PUDGET	FTE
	FB-CFE-PFC-CRS-FIN-DEJ GFJ CESCF	IFTICK EUDGET	MONTHLY	YEARLY 2	TENC	SALANCE	
	OI GENERIL FLUC	- * -		•			
	ZIC_ELLIS PIDDLE SCHOOL						
	SEC EDUC MEDIA						
	2 CC0	· · · · · · · · · · · · · · · · · · ·					
		LIBRAR SAL JE-HCS		39,380.00 101	101	575.CO-	
	01-21C-52C-CCO-GCG-171 MIDIA CLER		70.12	27,29e.77 105 T	165	1,425.77-	
2	01=210=020=000=000-210_f106	1,979		1,427.26 B1	81	350.74	
5	C1-21C-62C-GCO-GCC-211 YEACHERS 1	1CA 2,765		2,441.63 E2	82	527.37	•
Ž	<u>c1-21C-02C-CCO-OCC-212 </u>	Q 1,159		950.23 N/A 1/172.17 101	- · · · · · · · · · · · · · · · · · · ·	950.23~ 13.17~	
3	01-21C-02C-CCQ-GCO-214 PEFA			1,772.17 101 1,205.51 101 6-107.50 8A	104	49.51-	
Ť	C1-21(-62C-GC0-0C0-21E T4A					1,452.30	-
5				265.10 96	96	16.50	
	C1-21C-42C-0CG-0CC-235 6FCU- 6ENT	AL . 4 68		455.0C 97	57	13:00	
		TERP 015 275		224.15 98	9.6	3.65	
3	01-21(-62(-CCC-3CC-3E1 PLIKTING	1(6		/3.LV /3	73	27.CC	
	01-21C-62C-GCG-0CG-43C IFERLCTIC			E.96 N/A	K/A	9_96- 241-60	
5	C1-21C-67C-0CG-0CO-4EC ALBIO VISL			1/2.20 4)	7.	-C0	
_		S-NELSPAPE 950		711.56 95		·· 30.14	
	AZC_EDUC PEDIA		70.12	87.287.34 1CO	100	251.34-	
	64C STAFF & EVELOFPERT	بلاحد بالمراب بالمات				•	
	CCD STO RESERVED STAFF	ACUEI		•			
	C1-21C-54C-CC0-316-151 S(ESTITUTE			17475.0C 29		73/522.700	
	C1-21C-64C-0C0-316-152 CLR41CULUF			· ·	0	•cc	
	C1-21C-64C-OCO-316-211 TEACHERE F	TCA 4CC		- 95-96' 24		300.04	-
	C1-21C-04C-OCO-31e-212 REDICARE			22.37 K/A	R/A	23.37-	
0	01-21C-64C-GCG-316-21E TFA	425	•	131.21 30	90 °	" "253.79 479.70-	
4	01-21(-64C-0C0-31e-317 PICF 1EFV1	CESC		479.70 K/A		·3E7.26-	
3	C1-21C-64C-GCC-31e-367 CLT-DISTRI G1-21C-64C-DCD-31o-401 6[NERFL SU			22387.30 119	Ó	• 00	
บบนาด	C1-21C-64C-OCO-316-899 PISC EXPEN		1,028,22	27153.01 157		17153.C1-	
る	64C_STAFF BEVELOPPENT_	9,825	1,018,21	7,752.61 78	78	2,072.19	
_							
=	71C_CCUNSELING B_EUID						
~	CCO					•	
	S17 COPPENSATORY E			84,345.00 101	101	- 7/495.CG-	-
T	C1-21C-71C-0C0-317-12C GLIBANCE S 			22,162.6e 99	99	-24	
	D1-21C-71C-GCC-317-21C F1CA	1/655		1,769.67 74	· · ·	125.13	
	01-21C-71C-0C0-317-271 TEACHERS F	1CA 6,328		5,161,74 81		1,176.00	
	C1-21C-71C-0C0-317-212 PEDICARE			17544,34 K/A		7544.34-	
Ω		993		992.6b 99		.12 ~~121.56-	
cn:n	C1-21C-71C-GC0-317-216 TFA	6,744		6,865.99 1C1 6,053.46 94	7 (1 9 4	513.52	
\supset	£1-21C-71C-0C0-317-22C 6FCUP HEEF	4,547			- · · · ·	,,,,,,	
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#EGICN 5 DISTRICT 1497 #EFGFT F-ECLC22-C1

ALSTIN PUBLIC SCHOOL EXPENDITURE BUIDBLINE ACCOUNT DETAIL/SUMPARY PERTOD ENDING 1:/31/93

PAGE 76

RUM DATE 11/02/53

RUM TIPE DE:22

3		AEFGFT F-ECLC22-C1 PEFIGD ENDING 12/31/93							RUA TIPE DE:22			
7.		PEPORT SECUENCE: FLAB.CREFRO .CAE .FTA	,CEJ									
		ACCCUNT CCOE	REV1SE	£ D	EXPENDITURES	TO DATE		ENCUPSRANCE REXP	BLDGET	ITE		
		FC-CFF-PFC-CRS-FIN-OZJ CLJ CESCFIFTICN	PUDGE		MONTHLY		-	8 ENC	BALANCE			
		O1 GENERAL FLAC										
		71C CCURSELING 2 ELID								•		
		OGU					_					
	•:	317 CCPPEASATCAY EGUC				770 70		76	10.70			
	-	C1-21C-71C-0C0-317-23C GFCLP LIFE . C1-21C-71C-000-317-235 GFCUP #ENTAL	3:		- •	- 339.30 455.00	- 90 -		13.00			
\geq		_C1-21C-71C-0C0-317-24C_6FCLP_LCN6_JERF.DLS				<u>364.59</u> 190.91		96	13-41			
35		64-346-74/-066-347-341 BEYETTRE	25	20		196.91	95	95	y.c9			
35		C1-21C-71C-0C0-317-43C INSTRUCTIONAL SUPELI 71C CCWASELINE & EUID	40	[O		109.75	42	42		•		
ວບ / 433ບອວບ		Alf Echusering & gain	(3171)	, e		,31,71,431	100	, 40				
Š		CIC OFERATIONS B.PAINS										
ನ	<u> </u>					<u></u>		 		• -		
		000 _01-21C-81K-0CG-DEG-18C_KLS708IAN &LPV \$4L	27,9	15		28,626.79	1C2	102				
Š		C1-21C-81C-CCO-OCO-181 BLBSTITLTE CUSTODIAM	:	G		- 27 DZ 4 ZU	N/N	··· R/A				
		C1-21C-41C-CCG-BOO-1E2_CLSTDCJAN SALARY	132,69	65	2,707.60	127,677-86	96	y6				
ΑX		C1-21C-81C-0C0-0C0-21C F3CA	12,2	EZ.		4,985.60	A/A	×/4	1,177.28			
			7,1	\$ S		12.116.20	168	168				
		C1-21C-81C-0C0-0CG-22C GFCUP FCSF	20/1	7 Ł		21,489.43	106	106				
3		C1-21C-61C-0CG-0CG-23C	6	11 <u>C</u>		```631°.95 890°.98		103 1./A				
•	_	C1-21C-81C-0C0-0G0-24G GFCUP LCNE TERP DIS		76	·· ·	89C.E8		- 100				
		01-210-810-000-000-320_TELEPFONE	0.0	cc_		£,287.58		104				
		C1-21C-51C-0C0-0CC-33C UTILITIES	75.0	CC		74777C.99 2,301.72		. 95				
			13.0	čč	-	5,793.21		38	9.206.79			
		D1-21C-B1C-CCC-OCC-++C FLEL FOR BLDGS	50.02 349.8			35.735.06	79	79	10,260.94			
Ŋ						337,224,31 3,346,980.61	94	. 99				
SCHOOLS		ZIC ELLIS MIROLE SCHOLL	. 17(15)	LC.		3/340/760.01						
웊		SCC ALL SECCHGARY SCHECK							~ 			
်ဥ		211 SECCNDARY ED EERL										
AUSTIN		CA-1CC-141-CCG-1CG-1S1 SIESTITITE SALARIES	75,0	בס	236.0C	101.265.23		144				
S		C1-3C(-211-CCO-GOU-211 TIACHERS FICA D1-3CC-211-CCO-GCU-212 MIGICIRE C1-3CC-211-CGC-OCC-212 TFA	5,7	J.F.		6,681.51		17.6 N/A				
Ξ				Ę.		1,563.00 2,132.55		133				
_		C1-3CC-211-0G0-0CC-21& TFA 	971	Ğ		1,898.80	A/A	N/A				
		01-3CC-211-000-0G0-23C 6FGUP LIFE G1-3CC-211-GC0-0CC-235 EFGUP DEMTAL		จ			-K/A	N/A				
		G1-3CC-211-GCO-OCC-235 ERCUP DENTAL	·	–ç.	· 		K/A	N/A				
ω.	•	C1-3CC-211-CCC-0G0-24C 8/CUP LCN6 TERP 0JS	26,8	343	236.00	124,652.35		145		5-		
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9		REGICA. ; DISTRICT 1497 REPORT F-ECLC22-C1	PAGE 77 RUN DATE 11/02/v1 RUN TIPE U2:22					
1		REPORT SEQUENCES FEAD CRE FRO CO						
	• •	ACCOLAT CODE FD-GRE-PFC-CRS-FIN-ONL CEL CESCPIPTION	REV11ED Budget		T P STAD OF S	ENCUPBRANCS ZEXP	BLDGFT Balance	FTE
		C1 GENERAL FUND	·		· · · · · · · · · · · · · · · · · · ·			-
-		414 TER/RE TERCPERS C1-3CC-24C=0CO-414-367_QLT-DISTRICT TRAN 2CC SCIENCE	/EL 0	·= · · ·	<mark>0</mark> .		00	
20 <i>(</i> 4330350		SE ENTRA CURRICULAR ACT						
ಸ		CCG	•			-m '- m		-
43		.01-3CC-258-0C0-0C0-166_SLC. ATALETIC_SAL.			4,544.95 M/A 2,730.58 36	N/A	4,544.45-	
'n		01-3CC-25E-DCG-DCG-14F E) TRA ASSIEN SAL			234.29 N/A	N/A	234.29-	
Ω		D1-3CC-29E-OCO-OGC-211 TEACHERE FICA	579	·	215.09 37		159291 "	
- 5			}	}	105±54 A/A	N/A	13.85-	
Š	·	C1-3C(-29E-GCO-0CG-214 PEFA C1-3C(-29E-DCO-0CG-218 Vs)	616		244.55 46	40	325.45	
r H.X		25E EXTRA CURRICULAR ACT	3.68		E,128.85 43	73	556.15	
Ŧ		36(ESL-ENGLISH SIC LANG						
			. 44		:		1.0	
	-	317 CEPPERSATERY ECUC 	14BV: 30-00	;	41,784.94 152	152	15,784.94-	
	·	01-3CC-3CC-CCO-317-143 ELEP 1-e TEACHER	SAL	; · · · · · · · · · · · · · · · · · · ·	U			
			S/L 34/21/		35,602.00 104		1,368.00~	
		01-200-360-000-317-210 FICA 01-300-360-000-317-211 TEACHERS FICA	2,29		3,909.91 148	146	1,280.91-	
				é · · ·	17179747" K/A	V/V.	17179,17-	
		C1-3CC-34C-0C0-317-214 PIRA	1,34		704.66 52	52 188	639.32 2,487.81~	
N3		G1-3CC-34C-0CC-317-218 TFA	2,75 3,52		5,285,8118BT 2,425,54 97	97	56.46	
금		01-3(C-34C-0CQ-317-22C_6FCUP_MCSF			140.46 100	1 50		
ğ		C1-3CC-34C-0C0-317-215 GACUP DENTAL	15	6	165.00 108	108	13.60-	
SCHOOLS		C1-3CC-36C-0C0-317-24C GFCUP LENG TERP	D15 15		125.78 E3 688.58 172	172	286.58*	
Ø	·	01-1(C-34C-020-317-344 21-013741() TRAV 01-1(C-34C-000-317-43C 144741() TRAV	EL 40		7,456,93 115	-115		
=		34C EST-ENGLISH SEC LANG	78.90		95,491,43 120	126	20,563-43-	- · · · · · · · · · · · · · · · · · · ·
70								
AUSTIN		38C_SPECIAL_NEEDB 965 WK EXP-CAREEP ERLCPA	-					-
٠.		RIC STATE SEC VCCATIONAL						
		C1-3CC-3EC-965-43C-146 SFEC ED TEACHER	SAL 15.56	4	13.522.60 99	76		
					907.60 76 225.12 0/A			
	.:	G1-2CC-3EC-965-830-212 REDICARE	1.26	•	1,263.54 99	99	4.40	_
90	:	01-3((-3EC-965-830-22C GFCUP HCSF	1,30	1	1,370.28 105	105		
::	:- -	01-3CC-3EC-RES-83C-22C GFCLP_LIFE		έ	56.17 10D			
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E E					. 		** * **	•
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ALSTIA PUBLIC SCHOOL SEPENDITURE GUITELINE ACCOUNT DETAIL/SUPPARY

7 A G E 9 9 RUN EATE 11/07/53

õ	D157:1C7 9497 EXP		FELINE ACCOUNT OF	•	RUA GATÉ 11/02/93 AUN TIPÉ GE:22							
:	REPORT SECUENCE: FLNC.CRE .PPC .CRS .FIN .CEJ											
	ACCOUNT_CODE	AEV 1SEC	EXPENCITURES	TO DATE	ENCUPBRANCE XEX	P BLOGET	FTE					
	FU-CRE-PRE-CRE-FIN-OBJ CEJ DESCRIPTION	BLDGET	MORTHLY	YEARLY !	L 8 ENI	C BALANCE						
	OI CINERAL FLAT											
	317 CCF *EFSATCRY EBUC	124,746		93,889.C0	75 75	39,857.00						
_	01-31(-71(-DCC-317-12C GLIPANCE SALARY C1-31(-71C-DCC-317-171 SEC CLERICAL SAL	22,500	67.82	34,566,52 1								
ี		1,719		1,340,05	77 77							
433U33U	C1-31C-71C-0C0-317-211 TEACHERS FICA	7/543		5,688.13	59 59		•					
Ž	C1=31C-71C-DC0-317=212.MEGICARE	ā		1,674.93 h	/A h/A %h - 234							
7	01-31(-71C-0C0-317-214 PERA	1,002		2,36C.56 2	• • • • • • • • • • • • • • • • • • • •							
inc.	C1-31C-71C-0C0-312-21E 11A C1-31C-71C-0CC-317-22C EFCUP HCSF	13,008		74.104.00 1	00							
ನ '	C1=11C=71C=0C0=317=22C 4FCUP LIFE	490		437.95	88 68	57.10						
_	01-31C-71C-0C0-317-235 64CUP DENTAL	624		A CA OF	76 79							
Š	C1=31C-71L-GCO-317-24C EFCLP LCNE TERP DIE	515		443.08	26							
	01-31(-71(-0CC-317-367 CLT-DISTRICT TFAVEL	300		26.60	. b _. . •	260.C0 ~ 278.14						
ΓĦΛ	C1-31C-71C-0C0-312-381_FENTINE	aCC	77.13-	321.84 2,705.11 2								
Ξ	C1-31C-71C-DCC-317-43C TASTRICTICHAL SUPFLI	17016	50.45	165,956,62								
	711 DISCIPLINE SEFVICES DOC 312 COPERSALORY EDUC		· · · - - · · · · · · · · · ·									
	C1-31(-711-0C0-317-112 E)EC EPLAGY MGT	27,500	· · · · · · · · · · · · · · · · · ·	- 24,571,12	96 96	926.588						
	C1-11C-711-0C0-317-21C E1C#	2,164	<u></u>	1,647.48	<u>7a </u>							
	01-31(-791-GCD-317-211 TEACHERS FICA	(-u	C0						
		1,212	· ··· -· · · ·	365.40 N 1/91.15	/A							
	C1-31C-711-0C0-317-214 FER4			1/171712	70							
Ú	01-21C-711-000-317-22C GFCUP HCS*	3,522		1,155.16	e9 45	346.22						
CTOOHOC.	01-11C-711-0C0-317-21C 65CUP L1FE	14G		140.40 1								
⊋	C1-31(-711-0CC-317-23: GICUP DENTAL	156		156.00 1								
٠. <u>ت</u>	01-110-711-000-317-24C 650UP LCNE TERE DIS	1(6		95.54 4,144.24								
	01-11(-711-000-317-311 PFCF SERVICES 	1,200		138.58	11 11							
z .	C1-31(-711-0C0-317-367 CLT-DISTRICT TRAVEL			1,507.65 A	76 K/							
=	C1-11C-711-CCO-117-43C INSTRUCTIONAL SUPPLI	_ <u>_ 30186_</u>		1,734.20 1	18 111							
HUS I IN	711 SISCIPLINE SEFVICES .	42,112			£6	9 5,237;06						
Œ	BIC OPERATIONS 8 PAINT					· · · · · · · · · · · · · · · · ·						
•	JCO	•		5,128.60 N	1/4 6//	A 5,128.60-						
	C1-31C-61C-0CO-0CG-182 CL8TOFIAN SALAFY	240,000	1/589.45	2417385.48								
7		16/362	,,,,,,,,,	11,651,92	74 71	4 4,706.02						
Ξ`	1-31C-81C-CCO-0CC-212 W101CFRE	์ เ		3,199.23 N	·/V							
1U:U	D1-31C-81C-GCG-GCC-214 P4RA	. 10,750		12,270.47_1	114. 111	1,520-47-						
WED.		· ·· · - · - · ·										
	· · · · -	_			· ·							

71510W 1 7-200025-01 E	ASEADILALE MAIDE	PUPLIC SCHOOL LINE ACCOUNT) DO EMPING 13/2				RJA DATÉ 1	
TENTAL TEMPERCE: JOHNSONE SSAN SCHE							
kD-O46-560-(58-liw-397 DF7 DE21215LIDA	#241250 9JD657	- 2x=2xcTTux2 YJHTPCP	PAPE OT		- qxix 	300(
OF SENERAL FUYD							
710 COUNSELING & GUID							·
000							
]1-210-710-030-300-120	<u> </u>			0	3		.00
21-213-710-000-320-213 194							/0)
317 CUN-EWSATCRY EDUC 31-210-710-300-317-123 GUIDANCE SALA4Y	505.80		69,264.54	100	102	. 62	- 54-
CI-SID-SID-COC-347-171 SEC CERRICHE SKE	237243 1,778		257533:22 1,337,69	191	101 75		* 77
01-210-710-000-517-210 FICA J1-210-710-000-317-211 FEACHERS F2CA	37343		47204.65	- 76	78		.3k
01-210-716-300-317-212	7/240	· · · · · · · · · · · · · · · · · · ·	1,330.45 1,358.75		N/A 131		.75-
21-210-710-000-317-214 TRA 31-210-710-000-317-220 3800- 403F	127887		98.686.78		107 	3,242	.96- .65
01-210-710-500-517-233 6400P LIFE	352		360.70		153		.7ú-
21-210-710-000-517-240 GROUP LONG TERN DI	3 335		316.76	9 .	ýL	15	. 24
21-210-770-000-317-300 22-21374267 74-222 21-210-710-000-317-301 PRINTING	150		55.40	30	35	96	-80
OT-ZTO-713-GOD-317-K30 IRSTRUCT104R_ 39-7 715 COURSELENE + GUI)	# 121,063		70.25 117,548.78		35 97	3,211	.22
310 OPER-TIONE & MAINT							
30c						44 . 77	
<u> </u>			16,574,48 5,564.26	79	59	17-473	3.74
01-210-810-000-000-132 (037001A+ SAL4RY 01-210-510-000-000-210 FICA	1237012	17509.44	 151,659.93 5,539.85		122 45	25,231	3.35
31-216-210-000-300-212 MEDICARE	7,107		12,937.42		N/4 152		
31-219-310-303-302-220 GROUP HOSP	22,949 564		25/200:69 607.16	109	100 718		1+ 67
31-212-310-233-300-233 BROOF DENTAL.			4,077.24	-115-	102		3.23-
01-210-810-000-000-240 GROUP LOVE TERM DI			5 81 . 23 7 , 010 . 43	-110-			3.43~
21-210-510-000-200-330 UTILITIES 01-210-510-000-200-352 REFUSE REMOVAL	40,000 12,505		76,151.59 	-53-	95 2 7	3, 54	Dx 47
31-210-810-033-300-333 NATER	13,000		3,931.00 20,911.00		5 9	4,161 14,58	
810 OPERATIONS 1 MAINT	• 361,426 • 372237577	1,309.44	348,724.69	96	96	12,70 23,42	
THE SELIS HAUDE SCHOOL	3,60,70				· · · · · · · · · · · · · · · · · · ·		

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*5613% : 01STR107 1492	MOITURE SUIDA	ELIHE RECOUNT D PUBLIC BUTCHS TO/S			RUN DATE 11/17/94 RUN TIME 62:37
TEPORT SERVENCEL FURDICAS PERSONS PERSONS PERSONS	N .053				
POSTSIRIZZE LEG LEC-HIZ-ZFS-ORG-GRG-UP	1100EL 15412E2	EXPERDITURES ROUTHLY	TO DATE YEAPLY X	STATE STANPERWOODS	BALANCE - FTE
DI GENERAL FUND					
300 ALL SELUTIARY SINCUL 300 ESC-ENGLISH SEC LANG					
CUO SUCE VACIAGAMENT TEE					
31-300-380-300-317-141 NOV CIC : NST SALRY			- 32,192,94 -30 - 0	***************************************	
DI-SOUTE SECURE SPEC BALLOND SAFE	\$3737E		357554.9707- -		
21-300-363-D00-317-210 124 	3,060 - 2,444		1,011.60 33 3,354,45 122	155	
01-300-360-30C-317-212 MEDICARE	1279Z		972.43 N/A 	7/4	972.43-
01-300-360-000-317-215 TPA	2,654		4,196.90 158	158	1,542.90-
31-300-384-300-317-220 \$F305 HCSF 31-300-360-360-317-230 \$F305 HCSF	1 40		155.75 111	911	15.75-
01-300-380-300-317-233 VPOUP PERTEL D1-300-360-300-317-233 GROUP LORG TERM PIS	135 132		128.16 97	13 5 97	
31-300-360-030-317-360 2-0137-207 TRAVEL 31-300-360-000-317-430 INSTRUCTIONAL SUPPLI	1,260	95, 67	909.99 72	97	
360 E2C-SWECT2W 25C F2WU **	737383	75.07			
JED SPECIAL VEEDS		-		·	
965 WK ERP-CAFEEL EX_ORA					
91-300-380-965-130-140 \$PEC ED FEATHER SAL	12,085		15,441.95 96	V 5	505.02
21-332-350-965-350-211 TEACHERS *1C4 21-302-380-965-630-212	17223 J		8+8.37 69 A/M C4.415	. H / 4	214.43-
21-300-383-V45-230-273-TH4 21-300-380-965-130-22G 480U* HCSP	1,059		1,203,2196- 1,049,5497		39.45
01-300-310-465-130-235 GPOUP ECFE	62		62.43 100	- 121 105	12,10-
31-380-356-483-230-543 44004-FOAB 1644 113	+,-	<u> </u>	52.52 107		4,52
31-300-330-965-330-430 14\$TAUCTIONAL SUPPLI	J 	····	0 197548.2590 -) 	.00 729.75
300 ALL SECONDARY SCHOOL -	211,275	721.87	227,191.41 107	107	15,916,41-
310 AUSTIN HIEM SCHOOL					
COO ZCHOOL NOTIFICIANTIC					
D1-31D-350-300-300-114 SEC PAINTIPAL SAL	114,200	4,211,10	129,189.72 113	113	14,989.72-
21-310-33-030-330-171 SEC CLER CAL SAL 21-310-050-000-300-210 FICA	1347298	226:75	138/338.49 133 8/900.86 80	103 85	1,360.14
31-310-030-000-303-211 TEXC4ERS FACK	31733		- 7,321.40 83 -		1,413,69 3,813,52=
21-310-250-000-200-212 MSD1:ARE	0 9/218		3,813.52 N/A 	102	
91-310-350-303-300-313 T4A 	9,29a		9,571.51 102 29,532.93 93	102	275.51 -
21 710 830 300 033 EEG WADO	3173.6				
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1525-01 ACCOS 11		LINE ACCOUNT DE 1375 - 1375			RUN DATE 11/17/94 RUN FIME 39:37
REPUBLISHERS SERVICES SERVICES	14 2093				
ACCOUNT CORE FD-ORG-PRC-CRS-FIN-DBJ DbJ DESIR1PT2ON	#106ET	**************************************	YEARLY X	SENC	BALANCE TTE
OF GENERAL FUND					
STU HUSTIM HISH SEMUL 620 SUUC HESEA					
202	•			_	
21-310-620-700-200-431 x y <25776 21-310-620-000-000-439 PERIDDICALE-KE459-PE	2,400		2/844.18 93	98	55.82
BEG ESBC FEDIA	**,3**	20.33	**************************************		+,757,72
GOO COOCTO					
23174142 MLJU3177U3 281-00C-00C-046-012-1C	3		ð	٥	.00
73-310-6±0-000-090-212 455204KE	***				
310-040-300-310-151 SUBSTITUTE SALACES	<u> </u>		AVA CO.83	4/ à	69.00-
31-310-240-300-318-132 C0452C0E3- 34E442E3			27,705.33 N/A- 1,761.48 N/A	*/A	1,451.43-
01-310-440-000-316-211 TEACHERS FICA			+55.72 H/A		7,515,81°
01-310-540-000-316-21s TFA		 	2,515.81 N/A	N/4	
U1-510-640-000-316-367 0UT-015TRICT TRAVEL	17,022	390-30	12,620.63 N/A - 7,192,71 43 -	k/4 +9-	12,623.53-
STAFF DEVELOPMENT	17, +20	363.33	52,524.20 293	293	34,604.28-
710 COUNTELING & GUID					
317 CONPENSATORY EDUC			73+133.5497		2,264,36
31-310-770-000-317-120 63234NCE SALA-Y 01-310-714-004-317-171 SEC CLERICAL SAL	21,527		28,532.68 132	132	7,005.68-
31-313-710-300-317-210 7364 31-310-710-000-317-211 TEAL4ERS FICA	5,763		4,442,40 77	77	1,320.40
71-310-710-000-317-212 MEDICARE 31-310-710-000-317-214 PERA	765		1,723.57 N/A	177	754.51-
31-379-710-800-317-213 TAR 01-310-710-326-317-225 GROUP HC;P	12/067		5,365.40 95 11,820.05 93		845.95
21-310-710-000-317-230 GROUP SETTAL	* 45		375.90 113 442.00 94	 	26.00
- 21-313-110-030-311-X#O GHOUP FOAG 15KM 323	- 383 -		341.00 03 234.07 N/A		234.07-
01-310-710-000-317-367 0U1-01\$TRICT TRAVEL		4 4 4 4 4 4		52	807.43-
31-310-713-039-317-430 INSTRUCT: 084% SUPPL1	1,300 1277 50	1/181.53	2,407,43 150 -132,350.03 133		4,003,63
711 UISCIPLINE SERVILES ODS					
01-310-711-000-317-112 EXEC \$AL4PY MST	25,325		30,376.38 106	105	1,757.88-
					
<u> </u>					

REGION 7 DISTRICT 1442 REPORT FRECO22-31		TAUGOOP EMILI C er bardas GC			UN DATE 11/17/94
+2>0x1 SEOUENCE: 10407546 7940 7545 771	n 7535				
ALCUUNT LUDE FD-084-389-618-518-529-619-619-619-619-619-619-619-619-619-61	#8 √15t u 13∂€6€	- EXPENDITURE!	YEARLY Z	- ************************************	BALANCE FFE
OT GEMERAL FUILD		·	· · · · · · · · · · · · · · · · · · ·		
310 CUSTEM MIGH SCHEEL 711 DISCIPLINE BEAVICES					
117 COMPERSATORY EDUC					
07-210-717-000-217-210 7202 01-310-711-000-217-211 TEACHERS F1CA	2,15°			3	-00
J1-310-711-90J-217-212 HEU25ARE 01-310-711-200-317-21- 2ERA	1,269		1,347.43 106	106	78.43*
3;-310-711-000-317-216 14₽ 01-310-711-000-317-220 440UP HOSP	4,223		4,123.66 97	97	99.34
01-310-711-009-317-230 GROUP CIFE 01-310-711-000-317-235 GROUP DEVTAL	150		155.75 111 156.00 100	111	-00
37-310-711-300-317-242 4700- E013 1244 F23 21-310-711-300-317-211 PROF \$E4/JCE3	100		3,641.71 N/A	101 N/1	5,641.71-
31-310-711-030-317-388 19-02318.CT 1944EL 31-310-711-000-317-367 OUT-91STRICT 1944EL	3		1,254.61 N/A	N/4 H/≜	1,254.61-
31-313-711-003-317-431 GENERAL SUPPLES 31-310-711-003-317-432 INSTRUCTIONAL SUPPLE	J		4,300,75 N/A	N/A	4,300.75-
SIO OPERITIONS & MAIN?	201369		• ••••••••••••••••••••••••••••••••••••		
033					
27-310-410-300-300-181 SUBSTITUTE CUSTONAN 27-310-810-300-300-182 CUSTONAN SALERY	7,000		13,405.35 191	191	5/4/5.35-
01-310-910-000-000-210 fic4	17,647	737217	15,381.67 80 3,605,50 N/A	. Bc	2,465,33
01-310-61G-300-300-212 HED1C-RE 01-310-810-30G-330-214 PERA	10/451		13,052.91 124	124	2,601.51-
31-310-610-000-300-220 6930- 8039 31-310-510-003-300-230 68000 LIFE	094	·	1,025.82 114	114	131.82-
01-310-310-000-000-235 BROOF DETTEL 01-01-01-01-01-01-01-01-01-01-01-01-01-0	520		900.52 109	109	#0.52- 701.00
01-310-510-000-000-320 TELE-HON: 01-310-510-000-006-330 UTILITIES	175,000		162,741.06 92	92	12,258.94
01-310-910-000-000-332 REFUJE R2MOVAL 31-310-810-000-00G-333 WATER	10,000		4,200.74 106 10,772.66 57	165	3,227.34 25,271.30
TPIAM & SHOUTSARD OFE	1237303 6297680	589.19	631,493.44 100	100	1,210.44=
STE AUSTIN NIEW SCHOOL	475577500	7/356.10	*************************************		J//25/10/
DITARTATION ACCORDS OCC					
990 990	147614		13,971.70 90		447,36
01-320-350-300-390-114 SEC AINSTAL SAL 01-320-350-300-300-211 TEACHERS FICA	1/103		335.43 75 297.58 N/A	75	267.57
31*320-350-300-200-212 KEVICARE	<u> </u>		ZJZZJO NYK	n / -	~ ~ L = ~ ~
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REGION 5		F1.5 Y F1.				9	14-45		
REGION 5 DISTRICT 1492 REPORT F-5CLO25-29	ΕΛ	CCIRZO CCIRZO CCIRZO	JALIC SCHOOL NE WITH REVISED EXPERS 13/31/9	90032	T		PASE OF THE DUF SC BMIT NUF		
FUND DIT GENERAL TUNG DIT GENERAL TUNG DIT GENERAL TUNG DAG 200 ELEM/SEC SE	D RVICES								
ERS DOD FIN 317 COMPENSATOR									•
DBJ DESCRIPTION	REVISED BUDGET	- EXPENDITURE MONTHLY	S TO DATE: YEAR_Y	x	ENCUMBRANCE X	EXP	TEDDUG TEDDUG TEDDUG	FULL-TIME	
211 TEACHERS FICA 212 MEDICARE 218 TRA))))		0 0	.00 .00		
21A TAA 220 GROUP HGSP 230 GROUP LIFE 235 GROUP LONE TERM DIS	ว จ 0			. j		0			
	C JCONSE A)		0	-30		
PRO 271 CAREER ED CRS 000	Y EDUC								
145 SEC TEACHER SALARY 211 TEACHERS FICA 212 MEDICARE		· · · · · · · · · · · · · · · · · · ·))			.00 .00 .00		
218 TRA 220 GROUP HOSP 230 GROUP LIFE	0 5 		કું :) 	·	0. .0	. 00 .00		
235 GROUP DENTAL 240 GROUP LONG JERM DIS) 3 			. ;		C D	.00		
PRO 710 COUNSELING CRS 000 FIN 317 COMPENSATOR	I EDUC				1-	-			١,
120 GJIDANCE SALARY 171 SEC CLERICAL SAL 211 FICA	23,243	1,126.34-	72,233.46 23,339.74 1,357.38	100		99 100 	634.34 99.94- 470.12		
211 TEACHERS FICA 212 MEDICARE 214 MERA	5,572 0 1,045	59.84- 16.34-	2- 1-328.50 1-045.62	9.7		77 Y/ A	1,249.63	1. C	· _ •
218 TRA 220 GROUP HOSP 230 GROUP LIFE	5,929 12,362 	91.53-	5,879.76 11,511.55 415.45	99 95 112		99 93 102	49.24 550.45 9.45		
235 GROUP BENTAL 240 GROUP LONG TERM DIS 366 TRAVEL CONV & COME 391 PRINTING	504 345 		485.30 329.37	, ,95 - ,95 - ,97		96 . 95 . 0	9.45- 19.00 15.13 00-	erski i ide De	: ·
ILEQUE LANCITIUNTENT OEA	290		162.49	81		81	37.51		
PRO. 350 ESL-EVGLIS/ CRS. 030 // 317 COMPENSATOR	DUAL DEE H		· · · · · · · · · · · · · · · · · · ·		• • • • • • • • • • • • • • • • • • • •			· · ·	
141 NOW LIC INSTRICTION	40,000	134.13	34,548.72	87	<u> </u>	47	5,151.29		
									

4EGIOR 5 DISTRICT 1492		THE WITTERA		447:57		 .	32Ke 77	7/32/97
REPORT F-801025-90			(ADING 13/31/0				RUN TIME 33	
CALLA JARSHED ICO COUL								
SE VERCHESS DES BRE	RAICES		•					
CRS DDO (CDVT) FIN 317 COMPENSATORY	EDUC						_	
. DESCRIPTION	REVISED	EXPENDITURES	TO DATE - YEAR_Y	×		ZEXP ZENC	BUDGEY BALANCE	FULL-TIME EQUIVALENT
146 SPEC ED TEACHER SAL	35,532 3,060	555.63-	36,133,32	95		75	443.48	
211 TEACHERS FICA	. 2,799		6,214.79	743		143	1,215,79-	
212 MEDICARE 7 214 PERA 218 784	0 1,792 2,978	8.27~ 	1,906.34 201.28	N/A 11- 183		1/A 11 180	1,036.81- 1,590.72 2,395.90-	·
220 SADUP HOSP	4,913	A013	5-173-20 4-813-58	100		100	.65-	
230 GROUP LIFE	168		176.40	105		105	3.43-	
240 TROUP LONG TERM DIS	132	; s.	131.36	99-		99	,94	
366 TRAVEL CONV. 1 CONF.	1.261		542.39. 1.236.21_	105-		108	42,39- 275_99	<u></u>
ADD 140 110714 4551	0.000		***					
ORE 310 AUSTI 173H PRO 730 AUSTI 173H R CH1 172 AUGT 1017	_311:5							
TROTASPANCS TIL LATE PARTE	ZDUC		-	•				• •
171 SEC CLERICAL SAL	75,523	1,167,94	74.477.14 35.084.48	103	<u> </u>	103	1,057,48	
210 FICA	2,637	•	2/175.23	82		82	451.80	
211 TEACHERS ETTA 212 MEDICARE	<u> 5,777</u>	72.41-	4,540,49 1,571,63	7ª N/4		75_ V/A	1,227.11	
214 PERA	1,549	95.07	1,571,76	1.04 (5 9.8	_ = = = = = = = = = = = = = = = = = = =	101	22.75- 95.71	
220 GROUP HOSP	10/539	73.3/	13,253.16	78		78	3,435.54	
230 GROUP LIFE 235 GROUP DENTAL	395 483		484.65 499.33	121		121 103	35.65- 19.30-	<u> </u>
240 BROUP LONG TERM DIS	385	The second second	373.38	93		9.5	6.62	2 G & 18 45
381 PRINTING	600		538,05	105	27 2 A 4 3 1	106	13,05-	
430 INSTRUCTIONAL SUPPLI	1,633		1,768.39	119		110	165.89-	
	SERVICES_							
FIN 317 COMPENSATORS			3				3.5	ing of the second
- 210 FICA	<u>29,970</u> 2,255		1,978,51	152	· · · · · · · · · · · · · · · · · · ·	100	426.49	
211 TEACHERS FICA	2		8.26	N/A N/A		A/A A/P	8.26- 441.33-	
212 MEDICARE 214 PERA	1,338		1,343.94	100		100	5.98-	
218 TRA 220 GROUP HOS2	0 4,813		10.34	N/A 100-		4/A 100	10.84-	
230 GROUP LIFE	149		176.40	125		126	35.40-	
•								•
•				·				
		•						
A36		•						

RESION 5 TCOMIS SINGLE WITZUA DISTRICT 1472 VERCUS GERTAR BATTH BATTHE BRUTE BRUTE DIESEXE RUN DATE 37/32/97 REPORT F-BCL025-90 PERIOD ENDING 13/31/95 RUN TIME DB:53 AEPCAT SECUENCEL FUND 331 GEWERAL FUND 72 ORG GOMES HERR PITEUR OFF 711 DISCIPLINE STRVICES PRO. 330 ERS. 0 (CONT) FIN 317 COMPERSATORY EDUC 10.1 REVISED - EXPENDITURES TO BATE -ENCUMBRANCE KEXP BUDGET FULL-TIME DESCRIPTION BUDSET . Y-HTHCM - YEARLY x EENC . BA_ANCE ERUIVALENT 13 235 SHOUP DENTAL 156 157.30 100 100 1.00-240 GROUP LOWS TERM DIS 103 108.30 100 .00 113 1433035L 311 PROF SERVICES 5-003 233.77 102 239.77-102 121 366 TRAVEL CONV. & CONF. 367 OUT-DISTRICT TRAVEL .. N/A --2. . : 300.30 N/A 309-00na: 1 -- 954.46 ... B5 120.31% 1,07560 第 第 7 131 SENGRAL SUPPLIES 3~253 3.337.75... 102 102 37.95-430 INSTRUCTIONAL SUPPLE C08 590 2,942.81-3,542.31 593 200 REPORT TOTAL. 22 22 22 7/118-37 415,020 ... 3,177.35-408,901.93. 233 • ₹Y 77 | 122 | 124 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 125 | 1 التلامصية تهما * 35 / 1 / 1 Same of the same 47 44 45 45 TONE SE 51 182 83 84 85 Zim Property of the state of the st AN THE 100 100 2 E 8 E 8 33. 골 9, 2

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AE 220	EX	ELG ATTERA HIJEDILA EKUTICKES CCIPES			,		C SAZI NGE C SA+G NCE ZGS4	//32/97
	MIDDLE SCHOOL							
PRO 271 CAREER CAS 300 FIN 317 COMPEN	SATORY EDUC		***************************************			·		
HOITSINGED LEG "	MEVISED BUDGET	- EXPENDITURES MONTHLY	TJ DATE ~	x	BOPAREPUDRE	ZEXP BENC	9UDGET BALANCE	FULL-TIME EQUIVALENT
145 SEC TEACHER SALARY 211 TEACHERS FICA 217 MERICARE						0	.00 .00	
218 TRA- 220 GROUP HOSP	ე (*)	-)))		0 0 0	.00 .00	Sport of
235 GROUP DENTAL 240 GROUP LONG TERM DI				<u> </u>		0	.00	
CRS DOO	LINE & GUID SATORY EDUE		₹¥ :			3		
120 SUIDANCE SALARY 171 SEE CLERICAL SAL 210 FICA 211 TEACHERS FICA	42,000 23,505 1,798		36,461.54 25,416.55 1,517_34	55 103 		50 198	5,531,46 1,911.55- 253.62	<u> </u>
212 REDICARE	3,213 10 1-053	<u> </u>	2,183,57 865,53 1,138,62	47 . N/4 	13 1 2 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	67 4/A 108_	1,229-43; 555-63-	and the
218 TRA 220 GROUP HOSP - 73G GROUP LTEE	3,415 9,2°0 25% 336		2,967.76 9,527.36 136.50	103 		36 103 	450.04 337.34- 73.53 22.00	
235 GROUP DENTAL 240 GROUP LONG TERM OF 366 TRAVEL CONV & COMP. 381 PRINTING	\$ 734		314.30 220.56	93 94 	· · · · ·	93 94 - 		
430 SHITTUCTIONAL SUPP	L: 150	·	193.53	129		129	43.83-	
	AND SERVICES ONA DES RECLA	• • • • • • • • • • • • • • • • • • • •				`÷.∦		
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212 REDICARE 214 PERA	3, 605 0	356.73 · · · · · · · · · · · · · · · · · · ·	3,639.35	100- N/A 0		100 N/A 0	920-00	
218 TRA 220 GROUP HOS2 15 230 GROUP LIFE	3,837 5,295 181	468.41	4,826.50 4,813.43 129.15	125 90 71~	* -	125 99 71		
215 GROUP DENTAL 240 GROUP LONG TERM DE 350 TRAVEL COVY I COVE	168 136 502	40.73	168.30 132.39 597.39	103 99 117		100 99 117	1.11	
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PROPRIET 1472 PROPRIET 1472 PROPRIET 1473 PROPRIET								75 - 76	
FUND 313 SECRAL FUND 306 300 SECONDRAY SERVICES PAR 300 SECONDRAY SERVICES FAR 300 SECONDRAY SERVICES FAR 300 SECRETARY SECONDRAY SERVICES FOR SERVICES FOR SECONDRAY SEC		£Χ	PENDITURE GUIDELIVE	AITH REVISED		7			
FULD 331 SERERAL FIND 380 330 SECONDAY SERVICES CANA 330 SECULARS CONTROL AND SECRET CONT									-
CONTY THE 317 COMPSISATORY EDUC DBJ DESCRIPTION TENTOSTORY EDUC DBJ DESCRIPTION TENTOSTORY EDUC 450 INSTRUCTIONAL SUPPLI 1,7260 417,17 31 33 842,13 DBC 110 ASST. N.E.PL SCHOOL CR 200 FIN 317 COMPSISING & SUPPL 178 CC CLESTICAL SAL 34,175 179 SEC CLESTICAL SAL 34,175 171 SEC CLESTICAL SAL 34,175 171 SEC CLESTICAL SAL 34,175 171 SEC CLESTICAL SAL 34,175 172 SEC CLESTICAL SAL 34,175 173 SEC SAL 35,175 174 SEC CLESTICAL SAL 34,175 175 SEC CLESTICAL SAL 34,175 175 SEC CLESTICAL SAL 34,175 175 SEC SAL 35,175 175 SEC SAL 34,175 175 SEC SAL 35,175	FUND DOT GENERAL FUND DRG 300 SECONDARY SERVE		· · · · · · · · · · · · · · · · · · ·						
### PERCENTION OF PROPERTY OF	CAS 200								
386 310 A LETT'S HIGH STROOT PRO 716 COUNSELING E SOUTH CRYST 300. CRYST 300. 120 COUNSELING E SALARY 75,655 5,7554.00 79,779.00 107 100 123.00 107 100 107 100 107 100 107 100 107 100 107 100 107 100 107 100 107 100 107 100 100					x	ENCUMBRANCE			
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120 GUIDARRE SALARY 73,655 5,754.00 79.779.00 100 100 423.00- 171 SEC CLERTCAL SAL 34.6677 57.628.36 1099 109 3.131.36- 210 FICA 1.6401 7.165.32 141 161 423.32- 2211-FEACMERS FICA 3-024 333.31 4.819.79, 83 80 10.234.01 2212 RESIGNEE 0 778.37 7.676.52 N/A V/A 1.676.62- 2214 FEER 97.72 4.816.71 172 174 774.62 N/A 1.676.62- 2215 TRA 100 NOSP 1.220.01 12.20 438.25 6.456.85 100 100 16.67- 210 FEER 1.200 NOSP 1.200.01 12.20 100 100 16.67- 210 FEER 1.200 NOSP 1.200.01 12.20 100 100 16.67- 210 FEER 1.200 NOSP 1.200.01 12.20 100 100 16.67- 210 FEER 1.200 NOSP 1.200.01 12.20 100 100 100 16.67- 210 FEER 1.200 NOSP 1.200.01 12.200 NOSP 1.200.01				; ;		·			
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2213 - FACKHERS FICA 5-024 333.81 A-819.79 BD DD 1.234.01 212 PREDICARE 0 78.37 1-674.52 N/A V/A 1.674.62- 21A-PERA 972 1.684.77 174 176 722.77- 21A-PERA 972 1.684.77 174 176 722.77- 21A-PERA 972 1.684.77 174 176 722.77- 21B TRA 5.420 438.25 6-458.87 100 100 16.87- 220 GRUP MOSP 12.852 13.67.33 105 105 715.03- 210 GRUP HOSP 12.852 13.67.33 105 105 715.03- 210 GRUP POSP 12.852 13.67.33 105 105 715.03- 210 GRUP POSP 12.852 13.67.33 105 105 715.03- 213 GROUP PERM DIS 354 401.68 113 113 47.18- 220 GRUP HOST TEAM DIS 354 401.68 13 113 47.18- 214 134 134 135 113 113 113 113 113 113 113 113 113						•			
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Tit SAP OUT DISTRICT TRAVEL D. D. O. O.	23G GROUP LIES	438		363.45	_92_		32	75.55	
181 PRINTING	235 GROUP DENTAL. 240 GROUP LONG TERM D13	354					113	47.18	
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112 EXEC SALARY MGT 30,000 4,953.58 15 10 25,046.12 210 FICA 2,295 327.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 14 1,957.38 27.52 14 15 15 15 15 1,000 27.52 14 15 15 1,000 27.52 14 15 15 15 1,000 27.52 14 15 15 15 15 15 15 15 15 15 15 15 15 15	PAO 719 DISCIPLINE SER	•	· Property		• •				
211 TERCHERS EICA 212 TENESTRAN 212 TENESTRAN 213 TENESTRAN 224 34	112 EXEC SALARY HGT	30,000							
76.52 M/A 76.62- 77.344 72.72 72.345 15 16 1.717.16 7.214 TRA		2,295		327.52	14	•			
1,344 224,344 15				76.52	N/A		-	76.62-	
220 GROUP HOSP 5,295 502-28 15 15 4,492.72 28 GROUP LIFE 749 9 9 9 140-20 273 GROUP LIFE 749 9 9 9 140-20 273 GROUP LONG TERM DIS 108 108 108 108 108 108 108 108 108 108	PARTO STOTE PERMITS	J-7,344.5.	Real Property of the State of	224 - 34%	€ 15 m			- 1.719.16 <u>7</u>	a James
23C GAOUP LIFE 749 73S EROSIP DENTAL 1AS 8.25 5 5 157.05 240 GROUP LONY TARM DIS 108 108 18.20 16 1A 70.00 31S PROF SERVICES 0 539.00 N/A 7/A 539.00 10 1/A 539.00 10 100 .00 31A TRAVEL CONV A CONF 0 46.34 N/A 7/A 46.34 100 .00 31A TRAVEL CONV A CONF 0 .00 .00 401 GENERAL SUPPLITES 3.250 1.250.20 10 100 .00 401 GENERAL SUPPLITES 3.250 1.250.20 10 10 .00 430 INSTRUCTIONAL SUPPLI 000 28.90 684.05 114 114 84.05 .00 31A TRAVEL CONV A CONF 0 .00 .00 401 GENERAL SUPPLI 000 28.90 684.05 114 114 84.05 .00 401 GENERAL SUPPLI 000 28.90 684.05 114 114 84.05 .00 401 GENERAL SUPPLI 000 28.90 684.05 114 114 84.05 .00 402 TREPORT SCTAL 0 356.963 13,473.57 317,405.70 93 86 .00									
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7. 367 OUT-DISTRICY TRAVEL 1.075 1.075.09 100 .00 100 .00 100 .00 100 .00 100 .00 100 .00 100 1	TO STATE PROF SERVICES	108	·			ちょうりょうかつ		539.00	
394 PMTS FOR ED PURPOSES 0 0 .00 401 GENERAL SUPPLIES 3,250 3,250 100 100 .00 401 GENERAL SUPPLI 000 28.90 684.05 114 114 84.05- REPORT ICTAL = 356,963 13,473,59 317,405.70 85 86 41,592.30	386 TRAVEL CONV. A CONF.	uu		48414	NZA.	·	1/k	66.34-	1. 12. 12. 115 ·
401 GENERAL SUPPLIES 3,250 3,250, 100 00 00 00 00 00 00 00 00 00 00 00 00				1,375.33					
450_INSTRUCTIONAL_SUPPLI 600 28.90 684_05 114 114 84_05-				3,250,30	***				
REPORT TOTAL = 358,993 13,473,69 317,405.70 85 86 41,592.30	430 INSTRUCTIONAL SUPPLI		28.90	684-05	116				
		356,963	13,573,57	317,405.70	8.5	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	8€	11,592.20	
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<u>a</u>	<u>.</u>		•	•		•			
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BEMIDJI AREA SCHOOLS

INDEPENDENT SCHOOL DISTRICT NO. 31 201 FIFTEENTH STREET N.W. BEMIDJI, MINNESOTA 56601

218-759-3100

FAX 218-750-3127

DR. ROLLIE MORUD, SUPERINTENDENT

218-759-3110

J. ABBOTT
ASSISTANT
SUPERINTENDENT
218-759-3112

D. BUCHER
DIRECTOR OF
INSTRUCTIONAL SERVICES
216-759-5119

J. HUTTEMIER
DIRECTOR OF
SPECIAL & COMPENSATORY ED.
218-759-3107

B. WESTERMAN DIRECTOR OF BUSINESS SERVICES 218-799-3116

June 9, 1997

David Kenney State of Minnesota Office of the State Auditor Suite 400 525 Park Street St. Paul, Minnesota 55103

Dear Mr. Kenney:

Enclosed is the information requested regarding the expenditures for the compensatory revenue requested in the letter dated May 21, 1997.

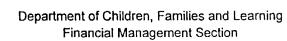
Sincerely,

Bryan G. Westerman, CPA Director of Business Services

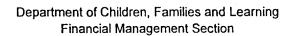
BEMIDJI AREA SCHOOLS COMPENSATORY EXPENDITURES

	1995-96	1994-95	1993-94	1992-93	1991-92	1990-91
01-202-222-317-140	357,580.00	347,165.05	337,053.45	245,427.27	238,278,91	231,338.75
01-202-222-317-140	27,354.87	26,558.13	25,784.60	18,775.19	18,228.34	17,697.42
01-202-222-317-218	29,107.02	28,254.39	27,431.45	19,977.78	19,395.91	18,830.98
01-202-222-317-218	34,346.50	33,346.12	32,374.85	24,281.16	23,573.95	22,887.33
01-202-222-317-270	2,145.48	2,082.99	2,022.32	1,472.57	1,429.68	1,388.04
01-202-222-017-270	2,140.40	2,002.00	-,0		.,	1,000101
01-005-420-317-110	14,035.92	18,402.00	51,875.00	17,801.87	44,253.05	41,564.02
01-005-420-317-170	24,438.02	23,946.70	22,928.21	22,052.06	21,927.51	20,918.15
01-005-420-317-210	2,943.26	2,503.51	5,081.66	3,048.83	5,062.82	4,779.84
01-005-420-317-214	1,094.82	1,044.72	1,027.28	987.94	982.48	937.25
01-005-420-317-218	1,142.53	1,467.52	4,222.57	. 1,449.08	3,602.20	3,432.20
01-005-420-317-220	3,650.00	3,650.00	5,023.92	4,996.44		
01-005-420-317-270	230.85	254.10	448.82	239.13	397.09	374.90
01-005-420-317-320	2,220.04	2,614.15	944.79	803.23	833.71	700.00
01-005-420-317-329	553.57					
01-005-420-317-366	1,260.91	1,174.00	1,509.58	1,139.12	1,770.20	1,295.54
01-005-420-317-401	3,279.85	3,773.64	4,058.40	3,700.48	4,356.06	2,498.07
01-005-420-317-140	615,267.12	671,609.82	617,189.63	561,483.06	521,372.36	494,131.08
01-005-420-317-141	264,170.25	253,548.57	195,701.95	169,944.14	145,798.50	136,480.96
01-005-420-317-210	67,506.46	70,774.62	62,186.21	55,954.18	51,038.57	48,241.83
01-005-420-317-214	11,834.83	11,358.98	8,767.45	7,613.50	6,531.78	6,114.35
01-005-420-317-218	50,082.75	54,669.04	50,239.24	45,704.73	42,439.71	3,783.68
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01-005-720-317-140 01-005-720-317-141	36,979.00	36,226.50	35,461.85	34,587.86	33,251.27	32,959.28 114,637,61
	138,901.79	130,563.79	110,948.12	108,042.15	123,456.63	,
01-005-720-317-210	13,185.99	10,033.42	8,531.51	8,301.31	9,429.11	8,646.23
01-005-720-317-211		2,578.02	2,489.81	2,406.50	2,336.84	2,310.71
01-005-720-317-214	5,922.36	5,595.43	4,660.53	4,498.93	5,289.49	5,034.39
01-005-720-317-218	3,010.19	2,948.92	2,882.64	2,814.40	2,695.72	2,659.44
01-100-203-317-140	36,063.00					
01-100-203-317-141	29,126.88					
01-100-203-317-210	4,987.03					
01-100-203-317-214	1,304.89					
01-100-203-317-218	2,935.53		•			
01-100-203-317-220	8,650.00					
01-100-203-317-270	391.14					
01-100-050-317-110	213,286.50	210,895.83	175,515.30	169,925.40	187,722.80	182,413.20
01-100-050-317-210	16,316.19	16,133.53	13,426.92	12,999.30	14,360.80	13,954.61
01-100-050-317-218	17,361.53	17,166.92	14,286.95	13,831.93	15,280.64	14,848.44
01-100-050-317-220	19,684.00	18,396.00	17,583.72	17,487.54	19,985.76	19,403.65
01-100-050-317-270	1,279.72	1,265.38	1,053.10	1,019.56	1,126.34	1,094.48
01-200-605-317-110	121,228.00	127.345.84	113,600.00	109,460.00	106,790.00	95,340.00
01-200-605-317-210	9,212.43	9,877.34	8.937.09	8,426.89	8,359.76	7,293.51
01-200-605-317-218	9,868.10	10,365.99	9,247.16	8,910.18	8,692.57	7,760.68
01-200-605-317-220	11,248.00	10,512.15	10,047.44	9,992.88	9,992.88	9,701.83
01-200-605-317-270	727.37	764.08	681.60	656.76	640.74	572.04
J. 230 000 011 210	, 2, ,	, 04.00	001.00	000.70	010117	5,2,04
01-300-605-317-110	118,468.00	121,689.00	118,934.00	109,460.00	106,790.00	103,680.00
01-300-605-317-210	9,272.99	9,131.67	9,349.00	8,501.36	8,039.49	7,953.25
01-300-605-317-218	9,643.43	9,905.69	9,681.36	8,910.18	8,692.56	8,439.31
01-300-605-317-220	11,248.00	10,512.15	10,047.44	9,992.88	9,992.88	9,701.83
01-300-605-317-270	710.81	730.14	'713.61	656.76	640.74	622.08
	2,365,257.92	2,320,835.84	2,133,950.53	1,857,734.53	1,834,839.85	1,706,420.96

					Addition's Office Comp Aid
			Acc	coun	t Code Descriptions for the Office of the State Auditor
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	202	222	317	140	Salary: El./Sec. Licensed Teacher
	202	222	317	210	Benefits: El./Sec. Licensed Teacher
	202	222	317	218	Benefits: El./Sec. Licensed Teacher
	202	222	317	220	Benefits: El./Sec. Licensed Teacher
	202	222	317	270	Benefits: El./Sec. Licensed Teacher
	005	420	317	110	Salary: District-Wide Gen. Spec. Ed. Administration/Supervision
	005	420	317	170	Salary: District-Wide Gen. Spec. Ed. Non-Instructional Support
	005	420	317	210	Benefit: District-Wide Gen. Spec. Ed. F.I.C.A./Medicare
1	-005	420	317	214	Benefit: District-Wide Gen. Spec. Ed. PERA
	005	420	317	218	Benefit: District-Wide Gen. Spec. Ed. TRA
	005	420	317	220	Benefit: District-Wide Gen. Spec. Ed. Health Insurances
	005	420	317	270	Benefit: District-Wide Gen. Spec. Ed. Workers Compensation
	005	420	317	320	Purchased Services: DistWide Gen. Spec. Ed. Communication
	005	420	317	329	Purchased Services: DistWide Gen. Spec. Ed. Postage/Parcel
	005	420	317	366	Purchased Services: DistWide Gen. Spec. Ed. Travel, Conventions, Conferences
	005	420	317		Supplies/Materials: DistWide Gen. Spec. Ed. Non-Instructional
	005	420	317	140	Salary: District-Wide Gen. Spec. Ed. Licensed Teachers
	005	420	317	141	Salary: District-Wide Gen. Spec. Ed. Non-Licensed Classroom Personnel
	005	420	317	210	Benefit: District-Wide Gen. Spec. Ed. F.I.C.A./Medicare
	005	420	317	214	Benefit: District-Wide Gen. Spec. Ed. PERA
	005	420	317	218	Benefit: District-Wide Gen. Spec. Ed. TRA
	005	720	317	140	Salary: District-Wide Health Services Licensed Teacher
	005	720	317	141	Salary: District-Wide Health Services Non-Licensed Classroom Personnel
	005	720	317	210	Benefit: District-Wide Health Services F.I.C.A./Medicare
	005	720	317	211	Benefit: District-Wide Health Services F.I.C.A./Medicare
	005	720	317		Benefit: District-Wide Health Services PERA



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District	Reference	e No:	002	
			 	
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	1111	•		
00	5 720	317	218	Benefit: District-Wide Health Services TRA
10	0 203	317	140	Salary: Elementary Licensed Teacher
10	0 203	317	141	Salary: Elementary Non-Licensed Classroom Personnel
10	0 203	317	210	Benefit: Elementary F.I.C.A./Medicare
10	0 203	317	214	Benefit: Elementary PERA
10	0 203	317	218	Benefit: Elementary TRA
10	0 203	317	220	Benefit: Elementary Health Insurance
10	0 203	317	270	Benefit: Elementary Workers Compensation
_10	0 050	317	110	Salary: Elementary School Administration
10	0 050	317	210	Benefit: Elementary School Administration F.I.C.A./Medicare
10	0 050	317	218	Benefit: Elementary School Administration TRA
10	0 050	317	220	Benefit: Elementary School Administration Health Insurances
10		317	270	Benefit: Elementary School Administration Workers Compensation
20		- 317	110	Salary: El./Sec. General Instructional Support Administration/Supervison
20	0 605	317	210	Benefit: El./Sec. General Instructional Support Administration/Supervision F.I.C.A./Medicare
20	0 605	317	218	Benefit: El./Sec. General Instructional Support Administration/Supervision TRA
20	0 605	317	220	Benefit: El./Sec. General Instructional Support Administration/Supervision Health Insurance
20	0 605	317	270	Benefit: El./Sec. General Instructional Support Administration/Supervision Workers Compensation
30		317	110	Salary: Secondary General Instructional Support Administration/Supervison
30		317		Benefit: Secondary General Instructional Support Administration/Supervision F.I.C.A./Medicare
30		317		Benefit: Secondary General Instructional Support Administration/Supervision TRA
30	0 605	317	220	Benefit: Secondary General Instructional Support Administration/Supervision Health Insurance
30	0 605	317	270	Benefit: Secondary General Instructional Support Administration/Supervision Workers Compensation





BROOKLYN CENTER INDEPENDENT SCHOOL DISTRICT NO. 286

6500 Humboldt Avenue North Brooklyn Center, MN 55430-1897

"AN EQUAL OPPORTUNITY EMPLOYER"

Phone: (612) 561-2120 FAX: (612) 560-2647

ANTOINETTE JOHNS, Ed. D. Superintendent

JILL SCHWINT, C.P.A. Manager of Fiscal Services

SCHOOL BOARD

Cheryl Jechorek Chair

Greg Thielsen Vice-Chair

Kevin Vanselow Clerk

Tom Shinnick Treasurer

Joanne Goddard Director

Gene Hageman Director June 30, 1997

Judith H. Dutcher State Auditor State of Minnesota Office of the State Auditor Suite 400 525 Park Street Saint Paul, Mn. 55103 RECOVERS JUL 02 1997 STATE AUDITOR

1

Dear Ms. Dutcher,

Thank you for your letter dated May 21, 1997 regarding compensatory education revenue. The expenditures were recorded under the area vs. compensatory revenue UFARS code. For the fiscal year 1996-97, the District recorded these expenditures in the UFARS code 307 for compensatory to be in compliance with the current law.

The areas the compensatory revenue were expended is as follows:

English as a second language teacher, benefits, supplies (unfunded amount)

Social worker and truant officer on the elementary campus

Support of the food service fund from the general fund to service our breakfast and lunch programs. (unfunded costs only)

Counselors on the high school campus

Health service aide on both campuses

Community Liaison (security and relations with students) at the High School campus

Playground aides for the elementary aged school kids

Contracted psychological services

Aides for classrooms

Teachers to reduce student to teacher ratios

Special education costs (unfunded costs)

Direct instructional services under assurance of mastery programs and support of Chapter One (now Title I)

Instructional materials including textbooks, workbooks, periodicals, filmstrips, instructional computer software programs, copies etc.

Prior to the 1995-96 school year, the District has not kept the compensatory education revenue in separate accounts. The District did have the expenditures identified, but not recorded in the UFARS code 307 for compensatory education expenditures. For the fiscal year ended June 30, 1997, the compensatory education expenditures has been reported in the UFARS code 307.

The UFARS areas for expenditures are as follows:

	1991-92
Health services (Pro 720)	13,000
Class size reduction (Pro 410)	250,000
Support of Special Ed (Fin 400s)	200,000
Social worker (Pro 710/740)	28,000
HS Counselor (Pro 710/740)	154,000
Playground aides	3,000
Psychological services (Fin 421)	4,000
Teachers aides (Pro 211/203)	25,000
Instructional materials (obj 430)	250,000
•	
	927,000

	1992-93
Chapter One support (Fin 401) Support of food service Health services (Pro 720) Class size reduction (Pro 410) Support of Special Ed (Fin 400s) Social worker (Pro 710/740) HS Counselor (Pro 710/740) Community Liaison Playground aides Psychological services (Fin 421) Teachers aides (Pro 211/203) Instructional materials (obj 430)	14,000 23,000 13,000 276,000 200,000 28,000 154,000 12,000 3,000 4,000 25,000 330,000
Chapter One support (Fin 401) Support of food service Health services (Pro 720) Class size reduction (Pro 410) Support of Special Ed (Fin 400s) English as a second language Social worker (Pro 710/740) HS Counselor (Pro 710/740) Community Liaison Playground aides Psychological services (Fin 421) Teachers aides (Pro 211/203) Instructional materials (obj 430)	2,700 28,000 15,000 276,000 200,000 9,000 28,000 154,000 25,000 3,000 4,000 25,000 300,000
	1994-95
Support of food service Health services (Pro 720) Class size reduction (Pro 410) Support of Special Ed (Fin 400s) English as a second language	5,600 15,000 288,000 350,000 14,000

Social worker (Pro 710/740) HS Counselor (Pro 710/740) Community Liaison Playground aides Psychological services (Fin 421) Teachers aides (Pro 211/203) Instructional materials (obj 430)	28,000 165,000 16,000 6,000 4,000 25,000 313,000 1,229,600
Health services (Pro 720) Class size reduction (Pro 410) Support of Special Ed (Fin 400s) English as a second language Social worker (Pro 710/740) HS Counselor (Pro 710/740) Community Liaison Playground aides Psychological services (Fin 421) Teachers aides (Pro 211/203) Instructional materials (obj 430)	15,000 288,000 500,000 14,000 28,000 143,000 6,000 4,000 25,000 313,000

If I can be of any other assistance, please call me at 561-2120 ext. 219.

Thank you,

Jill M. Schwint, CPA

Manager of Fiscal Services

a montained



BURNSVILLE • EAGAN • SAVAGE

INDEPENDENT SCHOOL DISTRICT 191 Business Office • (612) 707-2050 • Fax (612) 707-2002 100 River Ridge Court • Burnsville, Minnesota 55337

June 6, 1997

STATE OF THE STATE

\$121,805

Ms. Judith H. Dutcher Office of the State Auditor Suite 400 525 Park Street St. Paul, Minnesota 55103

RE: Compensatory Education Revenue

As your inquiry dated May 21, 1997 noted, the District failed to use appropriate UFARS codes to identify the use of compensatory revenue. Following is a detailed response to your question:

1. Identify by year the amounts and purposes of expenditures by UFARS code:

The attached accounting indicates the amounts expended each year by UFARS code.

1995-96 Basic Skills Instruction, Remediation - Elementary Alternative Instruction for Dropouts and Potential Dropouts - Secondary Limited English Proficiency - K-12	\$148,147 237,416 398,240
TOTAL	\$783,803
<u>1993-94</u>	
Basic Skills Instruction, Remediation - Elementary Alternative Instruction for Dropouts and Potential Dropouts - Secondary	\$117,822 <u>273,433</u>
TOTAL	<i>\$391,255</i>
<u>1994-95</u>	
Basic Skills Instruction, Remediation - Elementary	<i>\$121.805</i>

2. Other Purposes:

TOTAL

None

3. Compensatory Revenue Maintained in Separate Accounts:

We neglected to use the appropriate finance codes to identify the compensatory revenue and accompanying expenditures. The money was spent as intended and the cost of the services is readily determinable as noted above. We will commence appropriate UFARS coding immediately.

Please let me know if you require additional information.

Sincerely,

Carter A. Christie Business Manager

CAC/ak

cc:

Vicki Roy Jim Rickabaugh Jan Johnson Gerry Ackermann

ATTACHED: Compensatory Expenditures

ISD 191 Compensatory Expenditures

<u>1995-96</u> Basic Skills:									
	ORG = BLG #'S: DISTRICT Code	482	484	485	486	487	488	489	TOTAL
UFARS Code 01-100-203-000-140-000 01-100-203-000-210-000	01-ORG-204-000-140-000 01-ORG-204-000-211-000	18,875.38 1,438.54	17,841.89 1,364.90	18,875.34 1,423.11	17,616.71 1,347.60	18,875.34 1,418.52	18,875.34 1,454.88	16,996.52 1,300.16	127,956.52 9,747.71
01-100-203-000-218-000	01-ORG-204-000-218-000	1,536.37	1,462.33	1,536.47	1,433.98	1,536.45	1,554.06	1,383.56	10.443.22 148,147.45
Cedar Alternative:									
01-300-211-000-OBJ-000 01-300-220-000-OBJ-000 01-300-256-000-OBJ-000	01-514-211-000-OBJ-000 01-514-220-000-OBJ-000 01-514-256-000-OBJ-000					· · · · · · · · · · · · · · · · · · ·			34,269.52 133,447.79 17,514.11
01-300-260-000-OBJ-000 01-300-270-000-OBJ-000	01-514-260-000-OBJ-000 01-514-270-000-OBJ-000								16,731.49 <u>35,453.12</u> 237,416.03
Limited English Proficiency:									207,110,00
01-200-216-360-OBJ-000 01-000-000-360-300-000	01-200-410-360-OBJ-000 less LEP funding 01-000-0	000-360-300-00	00						505,675.71 (107,435,74) 398,239.97
GRAND TOTAL		·							783,803.45
1993-9 4									
Basic Skills:	ORG = BLG #'S:	482	484	485	486	487	488	489	TOTAL
01-100-203-000-140-000	01-ORG-204-000-140-000	16,850.27	15,084.79	16,850.27	16,637.70	17,912.25	17,826.27	16,660.23	117,821.78
Cedar Alternative:						•		•	
01-300-211-000-OBJ-000 01-300-220-000-OBJ-000 01-300-256-000-OBJ-000 01-300-260-000-OBJ-000 01-300-270-000-OBJ-000	01-514-211-000-OBJ-000 01-514-220-000-OBJ-000 01-514-256-000-OBJ-000 01-514-260-000-OBJ-000 01-514-270-000-OBJ-000	,					·		31,172.82 132,690.60 14,447.78 14,446.36 80,675.92 273,433.48
GRAND TOTAL					· · · · · · · · · · · · · · · · · · ·				391,255
1992-93									
Basic Skills:	ORG = BLG #S:	482	484	485	486	487	488	489	TOTAL
01-100-203-000-140	01-ORG-204-000-140-000	16,683.60	15,983.74	16,683.60	21,406.57	17,649.85	17,649.85	15,748.32	121,805.53
GRAND TOTAL									121,805.53

OBJ has been used to summarize the set of object codes in these program areas. That set would include, but not be limited to, Salaries, Benefits and Supplies.

			Acc	coun	Code Descriptions for the Office of the State Auditor
Dis	trict Re	eference	e No:	003	
	O r g	P r o g r a	Finance	O b j e c	Description
	100	203	000		Salary: Elementary General Licensed Teacher
	100	203	000		Benefit: Elementary F.I.C.A./Medicare
	100	203	000		Benefit: Elementary TRA
	300	211	000		Secondary General Education
	300	220	000		Secondary English (Language Arts)
	300	256	000		Secondary Mathematics
	300	260	000		Secondary Natural Sciences
	300	270	000		Secondary Social Sciences/Social Studies
	200	216	360		Elementary/Secondary Educationally Disadvantaged Limited English Proficiency
	100	203	000		Salary: Elementary Licensed Teacher
	300	211	000	 -	Secondary General Education
	300	220	000		Secondary English (Language Arts)
	300	256	000		Secondary Mathematics
	300	260	000		Secondary Natural Sciences
	300	270	000		Secondary Social Sciences/Social Studies
	100	203	000	140	Salary: Elementary Education Licensed Teacher

THE ENDENT SCHOOL DISTRICT

CAMBRIDGE-ISANTI PUBLIC SCHOOLS June 9, 1997

RECEIVED

315 7th Lane NE

JUN 1: 1997

Cambridge, MN 55008-1269 telephone (612) 689-4988 fax (612) 689-6200

Judith Dutcher State Auditor Suite 400 525 Park Street

St. Paul, MN 55103

STATE AUDITOR

Dr. Raymond T. Hoheisel Superintendent

> Dr. Edward J. Hill Asst. Superintendent

Susan Harbour

Re: Compensatory Education Revenue

Dear Ms. Dutcher:

With regard to your recent memo, we submit the following:

- Please find attached an accounting of compensatory education expenses for the years 1993-94, 1994-95 and 1995-96.
- Compensatory revenue was not used for purposes other than specified in state statute.
- Beginning with the 1996-97 school year, expenditures for compensatory education will be reported to the state as required by statute.

If you should have any questions or need further information, please contact me.

Sincerely,

Susan Harbour

Administrative Assistant

Enc.

BOARD OF DIRECTORS

Richard G. Hardy, Chair Jane W. Skogman, Clerk Clark G. Johnson, Treasurer Jack Williams, Jr., Vice Chair Jenrufer Becker, Director Valerie Peterson, Director Philip Rodriguez, Director

1993-94 Revenue Expense Reading							122,000.00	•
110000	01	100	220	000	140	000		16,114.00
	01		220		210			1,233.47
	01		220		218			1,311.71
	01		220		220			1,801.56
	01		220		270		4	106.25
	01			000				46.66
	01			000				339.84
	01		220		140			24,606.74
	01			000				1,879.67
	01			000				2,000.09
	01			000				119.35
	01		220		311			10.00
	01		220		430			251.39
	01		220		460			186.00
	•			•				50,006.73
Chemical								
	01	200						12,580.31
	01			000				983.90
	01			000				609.82
	01			000				3,540.38
	01	200	710	000	366	000		758.63
								18,473.04
Assurance	a of	Mact	·an/					
Assurance	01	100	_	000	140	000		505.22
	01		411		210			37.40
	01			000			•	41.13
	01			401				69,218.20
	01			401				5,295.23
	01			401				3,100.98
	01	200			140			14,593.05
	01			000				54,155.18
	01			000	210			5,179.32
	-	200				000		2,390.44
	01			000		000	Ÿ	1,188.09
	01			000		000		3,761.15
	01		411			000		171.43
	01	200			430			723.21
•	01			000				107.59
	01			000			•	12,038.40
	01			000				920.94
	01			000			•	539.33
	٠,							173,966.29

ESL

01	300 410 360	140 000	5,874.76	
01	300 410 360	211 000	839.35	
01	300 410 360	218 000	<u>6,714.11</u>	
			13,428.22	
				255,874.28

1994-9 Reven Expens	ue						203,884.00	,
Readir	ng 01	100	220	000	899	000		237.50
	01	200	220	000	140	000		34,547.59
	01	200						2,638.41
	01	200			218			2,812.38
	01	200			270			685.70
	01	200			430			124.58
	01	200			460			169.48 40.90
	01	200	220	000	480	000		
								41,256.54
Chemi	cal Hea	lth Pr	ogra	m				
	01	200	710	367	140	000		12,305.82
	01	200	710	367	210	000		994.20
	01	200	710	367	214			618.53
	01	200						3,754.03
	01	200						536.08
	01	200						1,366.00
	01	200	710	367	899	000		80.00
								19,654.66
Assura	nce of	Maste	егу					
	01	100	411	401	141	000		42,625.21
	01	100	411	401	210	000		3,260.83
	01	100	411	401	214	000		1,913.61
	01	200	411					15,223.88
	01	200			141			58,160.39
	01	200						5,483.99
	01	200						2,582.10
	01	200			218			1,283.05
	01	200						3,776.65
a. •	01	200						142.40
	01	200						160.16
	01	200						79.92
	01	200						330.93
	01	300						20,538.86
	01	300						1,571.22
	01	300	411	000	214	000		920.15
								158,053.35

Readiness

01	100 203 000	140 000	82,977.00
01	100 203 000	210 000	6,347.75
01	100 203 000	218 000	6,754.34
01	100 203 000	220 000	3,743.22
			99 822 31

318,786.86

1995-96 Revenue						277,649.00
Expense						•
Reading						
01	100	203	000	141 00	00	24,092.00
01	100	203	000	210 00	00	1,842.79
01				214 00		1,079.12
01				220 00		2,586.69
01				140 00		60,457.63
01		203		141 00		5,288.00
01		203		210 00		5,029.64
01		203		214 00		237.00
01		203		218 00		4,921.75
01				220 00		6,606.00
01	200	203	000	270 00	00	438.94
						112,579.56
Assurance of						95,000,00
01		217		140 00		85,009.00 6,514.64
01		217		210 00		6,919.77
01				218 00		3,708.08
01				220 00 140 00		14,364.81
01		217 217		141 00		55,119.85
01 01		217		143 00		9,506.00
01		217		210 0		5,787.67
01				214 00		2,469.46
01				218 0		1,942.54
01				220 0		3,862.20
01				899 0		719.88
01		217		430 0		8.40
01		217		141 00		6,634.95
01				210 0	00	507.54
01				214 0		531.08
						203,605.87
Counseling						
_	300	710	000	143 0	00	17,633.56
01	300	710	000	211 0	00	1,348.97
				218 0		1,435.38
				220 0		1,798.48
01	300	710	000	170 0	0	70.54
						22,286.93
Psychologist						E4 E00 40
01	200	420	740	394 0	UÜ	<u>54,588.49</u>
						54,588.49
						393,060.85

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	100	220	000	140	Salary: Elementary English (Language Arts) Licensed Teacher
	100	220	000	210	Benefit: Elementary English (Language Arts) F.I.C.A./Medicare
	100	220	000	218	Benefit: Elementary English (Language Arts) TRA
	100	220	000	220	Benefit: Elementary English (Language Arts) Health Insurance
	100	220	000	270	Benefit: Elementary English (Language Arts) Workers Compensation
	100	220	000	430	Supplies and Materials: Elementary English (Language Arts) Non-Individualized Instructional
	100	220	000	460	Supplies and Materials: Elementary English (Language Arts) Textbooks and Workbooks
	200	220	000	140	Salary: Secondary English (Language Arts) Licensed Teacher
	200	220	000		Benefit: Secondary English (Language Arts) F.I.C.A./Medicare
	200	220	000	218	Benefit: Secondary English (Language Arts) TRA
	200	220	000		Benefit: Secondary English (Language Arts) Workers Compensation
	200	220	000		Purchased Services: Secondary English (Language Arts) Consulting Fees/Fees for Services
	200	220	000		Supplies and Materials: Secondary English (Language Arts) Non-Individualized Instructional
	200	220	000		Supplies and Materials: Secondary English (Language Arts) Textbooks and Workbooks
	200	710	000	140	Salary: Secondary Counseling and Guidance Services Licensed Teacher
	200	710	000	210	Benefit: Secondary Counseling and Guidance Services F.I.C.A./Medicare
	200	710	000		Benefit: Secondary Counseling and Guidance Services PERA
	200	710	000		Benefit: Secondary Counseling and Guidance Services Health Insurance
	200	710	000		Purchased Services: Secondary Counseling and Guidance Services Travel, Conventions, Conferences
	100	411	000	140	Salary: Elementary Assurance of Mastery Licensed Teacher
	100	411	000	210	Benefit: Elementary Assurance of Mastery F.I.C.A./Medicare
	100	411	000	218	Benefit: Elementary Assurance of Mastery TRA
	100	411	401	141	Salary: Elementary Assurance of Mastery Educationally Deprived Children Licensed Teacher
	100	411	401	210	Benefit: Elementary Assurance of Mastery Educationally Deprived Children F.I.C.A./Medicare
	100	411	401		Benefit: Elementary Assurance of Mastery Educationally Deprived Children PERA
	200	411	000		Salary: Elementary/Secondary Assurance of Mastery Licensed Teacher

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	200	411	000	141	Salary: Elementary/Secondary Assurance of Mastery Non-Licensed Classroom Personnel
	200	411	000	210	Benefit: Elementary/Secondary Assurance of Mastery F.I.C.A./Medicare
	200	411	000	214	Benefit: Elementary/Secondary Assurance of Mastery PERA
	200	411	000		Benefit: Elementary/Secondary Assurance of Mastery TRA
	200	411	000		Benefit: Elementary/Secondary Assurance of Mastery Health Insurance
	200	411	000		Supplies and Materials: Elementary/Secondary Assurance of Mastery Non-Instructional
	200	411	000		Supplies and Materials: Elementary/Secondary Assurance of Mastery Non-Individualized Instructional
	200	411.	000		Miscellaneous: Elementary/Secondary Assurance of Mastery
	300	411	000		Salary: Secondary Assurance of Mastery Non-Licensed Classroom Personnel
	300	411	000		Benefit: Secondary Assurance of Mastery F.I.C.A./Medicare
	300	411	000	1	Benefit: Secondary Assurance of Mastery F.I.C.A./Medicare
	300	410	360		Salary: Secondary Educationally Disadvantaged Limited English Proficiency Licensed Teacher
	300	410	360		Benefit: Secondary Educationally Disadvantaged Limited English Proficiency F.I.C.A./Medicare
	300	410	360		Benefit: Secondary Educationally Disadvantaged Limited English Proficiency TRA
	100	220	000	899	Miscellaneous: Elementary English (Language Arts)
	200	220	000	140	Salary: Elementary/Secondary English (Language Arts) Licensed Teacher
1	200	220	000		Benefit: Elementary/Secondary English (Language Arts)F.I.C.A./Medicare
	200	220	000	218	Benefit: Elementary/Secondary English (Language Arts) TRA
	200	220	000	270	Benefit: Elementary/Secondary English (Language Arts) Workers Compensation
	200	220	000	430	Supplies and Materials: Elementary/Secondary English (Language Arts) Non-Individualized Instructional
	200	220	000	460	Supplies and Materials: Elementary/Secondary English (Language Arts) Textbooks and Workbooks
	200	220	000	480	Supplies and Materials: Elementary/Secondary English (Language Arts) Audio-Visual Aids
	200	710	367	140	Salary: Elementary/Secondary Counseling and Guidance Services Licensed Teacher
	200	710	367		
	200	710	367		Benefit: Elementary/Secondary Counseling and Guidance Services PERA
	200	710	367		
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					Account Code Descriptions for the Office of the State Auditor
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	200	710	367		Purchased Services: Elementary/Secondary Counseling and Guidance Services Travel, Conventions, Conferences
	200	710	367		Supplies and Materials: Elementary/Secondary Counseling and Guidance Services Non-Individualized Instructional
	200	710	367		Miscellaneous: Elementary/Secondary Counseling and Guidance Services
	100	411	401		Salary: Elementary Assurance of Mastery Educationally Deprived Children Non-Licensed Classroom Personnel
	100	411	401		Benefit: Elementary Assurance of Mastery Educationally Deprived Children F.I.C.A./Medicare
	100	411	401	+	Benefit: Elementary Assurance of Mastery Educationally Deprived Children PERA
	200	411	000		Salary: Elementary/Secondary Assurance of Mastery Licensed Teacher
	200	411	000		Salary: Elementary/Secondary Assurance of Mastery Non-Licensed Classroom Personnel
	200	411	000		Benefit: Elementary/Secondary Assurance of Mastery F.I.C.A./Medicare
	200	411	000		Benefit: Elementary/Secondary Assurance of Mastery PERA
	200	411	000		Benefit: Elementary/Secondary Assurance of Mastery TRA
	200	411	000		Benefit: Elementary/Secondary Assurance of Mastery Health Insurances
	200	411	000	366	Purchased Services: Elementary/Secondary Assurance of Mastery Travel, Conventions, Conferences
	200	411	000	401	Supplies and Materials: Elementary/Secondary Assurance of Mastery Non-Instructional
	200	411	000		Supplies and Materials: Elementary/Secondary Assurance of Mastery Non-Individualized Instructional
	200	411	000		Miscellaneous: Elementary/Secondary Assurance of Mastery
	300	411	000		Salary: Secondary Assurance of Mastery Non-Licensed Classroom Personnel
	300	411	000		Benefit: Secondary Assurance of Mastery F.I.C.A./Medicare
	300	411	000		Benefit: Secondary Assurance of Mastery PERA
	100	203	000		Salary: Elementary Education Licensed Teacher
	100	203	000	210	Benefit: Elementary Education F.I.C.A./Medicare
	100	203	000	218	Benefit: Elementary Education TRA
	100	203	000	220	Benefit: Elementary Education Health Insurances
	100	203	000		Salary: Elementary Education Non-Licensed Classroom Personnel
	100	203	000		Benefit: Elementary Education F.I.C.A./Medicare
	100	203	000	214	Benefit: Elementary Education PERA

				·	Account Code Descriptions for the Office of the State Auditor
Distr	ict Re	ference	e No:	004	
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	100	203	000		Benefit: Elementary Education Health Insurances
	200	203	000		Salary: Elementary Education Licensed Teacher
	200	203	000	141	Salary: Elementary Education Non-Licensed Classroom Personnel
	200	203	000	210	Benefit: Elementary Education F.I.C.A./Medicare
	200	203	000		Benefit: Elementary Education PERA
	200	203	000	218	Benefit: Elementary Education TRA
	200	203	000	220	Benefit: Elementary Education Health Insurances
	200	203	000	270	Benefit: Elementary Education Workers Compensation
	100	217	000	140	Salary: Elementary Education Assurance of Mastery Licensed Teacher
	100	217	000	210	Benefit: Elementary Education Assurance of Mastery F.I.C.A./Medicare
	100	217	000	218	Benefit: Elementary Education Assurance of Mastery TRA
	100	217	000	220	Benefit: Elementary Education Assurance of Mastery Health Insurance
	200	217	000	140	Salary: Elementary/Secondary Education Assurance of Mastery Licensed Teacher
	200	217	000	141	Salary: Elementary/Secondary Education Assurance of Mastery Non-Licensed Classroom Support
	200	217	000	143	Salary: Elementary/Secondary Education Assurance of Mastery Licensed Instructional Support Personnel
	200	217	000	210	Benefit: Elementary/Secondary Assurance of Mastery F.I.C.A./Medicare
	200	217	000		Benefit: Elementary/Secondary Assurance of Mastery PERA
	200	217	000	218	Benefit: Elementary/Secondary Assurance of Mastery TRA
	200	217	000	220	Benefit: Elementary/Secondary Assurance of Mastery Health Insurance
	200	217	000	899	Miscellaneous: Elementary/Secondary Assurance of Mastery
	200	217	000	430	Supplies and Materials: Elementary/Secondary Assurance of Mastery Individualized Instructional
	300	217	000	141	Salary: Secondary Education Assurance of Mastery Non-Licensed Classroom Support
	300	217	000	210	Benefit: Secondary Education Assurance of Mastery F.I.C.A./Medicare
	300	217	000	214	Benefit: Secondary Education Assurance of Mastery PERA
	300	710	000	143	Salary: Secondary Counseling and Guidance Service Licensed Instructional Support Personnel
	300	710	000	211	Benefit: Secondary Counseling and Guidance Service F.I.C.A./Medicare

Auditor's Office Comp Aid

					Account Code Descriptions for the Office of the State Auditor		
Dis	District Reference No:			004			
	O r g	P r o g r a	F i n a c e	O b j e c	Description		
	300	710	000	218	Benefit: Secondary Counseling and Guidance Service TRA		
	300	710	000	220	Benefit: Secondary Counseling and Guidance Service Health Insurances		
	300	710	000		Salary: Secondary Counseling and Guidance Service Non-Instructional Support		
	200	420	740	394	Purchased Services: Elementary/Secondary Special Education General Payments for Educational Purposes to Other Agencies		

CASS LAKE-BENA SCHOOLS

RT. 3 BOX 4

CASS LAKE, MN 56633 PHONE: 218-335-2204

FAX: 218-335-2614

SUPERINTENDENT: DR. MARY HELEN PELTON

JUNE 26, 1997

David Kenny State of Minnesota Office Of The State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear David,

Thank you for giving me an extension until July 7, 1997 to reply to our May 21, 1997 letter regarding compensatory aid. Although I did not receive your letter until June 16 and I slightly panicked at the June 30 deadline, I discovered the information was easier to retrieve than I anticipated.

I have attached a spreadsheet which indicates how we allocated the compensatory revenue we received in each school year from 1990-1996. Those items listed in bold print are the expenses we coded directly to the UFARS Finance code 317. All others listed are considered eligible for allocation, but we did not code them to Finance 317.

I did not know that we were to allocate the aid to the different buildings so the only building we coded compensatory aid to was the elementary school. We also cannot code everything to Finance 317. For example, the social worker is coded to a special education account so that we may be reimbursed a percentage of the total salary. The unreimbursed portion of the salary and all of the fringe benefits are eligible for compensatory aid, but we cannot code the same thing to two different places.

Beginning with SY 1996-1997, we will be allocating the compensatory aid to the different buildings. I attached a spreadsheet showing the amount of allocation to each building and how it will be used within each building. Of course, any of the allocation dealing with special education will not be coded to Finance 317-Compensatory.

I hope this is what you needed and that the attached is understandable. Should you have any questions, please feel free to call me at 218-335-2204 or e-mail me at ospringborn@clbs.k12.mn.us. Again, thanks.

Sincerely,

Olive Springborn
Business Manager

A63

90-96 COMPENSATORY CALC

ALLOCATION OF COMPENSATORY AID SY 9	1-96				1	
	SY 90-91	SY 91-92	SY 92-93	SY 93-94	SY 94-95	SY 95-96
TOTAL REVENUE	\$627,217	\$689,910	\$711,756	\$747,750	\$865,502	\$937,463
ELEMENTARY						
1. ELEM. 2ND GRADE	25,698	36,662	40,680	40,697		
2. ELEM. KINDERGARTEN-COMP	30,495	,	i '	37,256	i	100.055
3. ALL DAY KINDERGARTEN-BAL	131,299	,		122,772	i '	
4. NURSE5 & BENEFITS AND OTHER COS	18,754	•	i '	21,392	1	1
5. SOCIAL WKER SALARY*.5 AFTER SPECED				17,061	1	1
6. SOCIAL WORKER-100% BENEFITS	3,641	1 "	,			,
7. HEALTH-ELEM	3,041	19,593	,	5,255	10,451	11,062
8. ELEM 3RD GRADE	51,265		46,133	44,499		
9. ELEM 1ST GRADE	27,233		35,401	36,787		200.005
10. ELEM PHY ED	25,977	27,501	30,699	30,787	1	,
11. ELEM 4TH GRADE	318	44,570	46,623	48,323	1	34,917
12. ELEM 5TH GRADE	30,188			37,060	}	U
13 ELEM 6TH GRADE	57,202		36,063			
14. DEAN OF STUDENTS & BENS	28,122		25,485	,		30,673
15 LIMITED ENGL PROF	20,122	1,730	25,405	20,207	27,404	30,673
16. LUNCH & PLAYGROUND MONITORS		16,993	16,735	18,660	18,803	11,773
17. GUIDANCE	3,329	(3,943	,	1	
18. SPEC ED INSTR SUPP*53%	0,020		0,040	4,2.50	3,044	1
19. CURRICULUM DIRECTOR	67,679				3,044	1,007
HIGH SCHOOL	07,070					
1. COUNSELOR-GUIDANCE	50,603	42,995	45,583	47,014	47,290	49,354
2. YOUTH WKR GRANT INKIND	22,200	72,333	75,565	2,308	•	1
3. NURSE5	18,754	19,094	20,824	l '	· ·	1
4. SOCIAL WKER SALARY*.5 AFTER SPEC ED	4,967	1	7,251	21,392	9,646	· ·
5. DEAN OF STUDENTS(\$24930)	4,752		37,140	38,091		J
6. STAFF DEV. DIST WIDE	4,7 <u>2</u> 2 0	31,938	37,140	5,907	45,606	49,957
7. SOCIAL WORKER-100% BENEFITS	3,641		4,761	5,907		
8. IND. ED DIRECTOR-SCHOOL PORTION	9, 04 1	25,595	18,862	20,650		18,731

90-96 COMPENSATORY CALC

PAGE 2				1		1
	SY 90-91	SY 91-92	SY 92-93	SY 93-94	SY 94-95	SY 95-96
9. HEALTH CLASS	23,050	0	18,131	19,239	15,478	0
10. PHY ED-TCHRS SAL	-	0	71,757	49,642	i	97,054
11. INT SVCS GRANT INKIND	0	0	0	284		6,000
12. HOMEBOUND		644	3,147	2,034	4,630	
13. SPEC ED INSTR SUPP*53%					3,110	,
14. DAY TREATMENT					·	43,348
ALC					i	·
1. SUMMER PROGRAM TCHRS & BENEFITS		38,045	12,166	15,089	18,955	7,985
2. MATH AOM TCHRS SALARY/EXP	30,097	17,439	171	0	28,806	
3. SPEC ED -48% SALARY-TCHR & AIDES	0	0		}	23,710	· ·
5. SPEC ED 53% INSTR SUPPLIES	0	0		:	2,887	2,831
GRAND TOTALS	642,030	692,818	739,035	751,770	870,573	985,148
	÷					
BOLD = CODED TO COMPENSATOR FINAN	CE CODE 317					

COMPENSATORY

COMPENSATORY CASS CARREST SENIA SCHOOLS

ALLOCATION OF 96-97 COMPENSATORY AID		
BASED UPON ENROLLMENT AS OF 10/1/97	SEE CHAPTER 1	
ENROLLMENT COMP AID	,	
HS 347 347,123		
ELEM 612 612,218		
ALC 110 110,039		
TOTALS 1,069 1,069,380		
CHANGES THAT NEED TO BE MADE	CHANGED TO	
ELEMENTARY	COMPENSE	
1. ELEM, KINDERGARTEN-REG	168,187	
2. ELEM. KINDERGARTEN-COMP	43,478	
3. NURSE5 & BENEFITS AND OTHER COSTS	23,857	
4. SOCIAL WORKER-48% SALARY*.5	10,274	
5. SOCIAL WORKER-100% BENEFITS	4,680	
6. HEALTH-ELEM PARTIAL	10,293	
7. ELEM ED-REG. COMP.	351,448	610.010
7. ELEW ED-REG. COMP.	351,446	612,218
HIGH SCHOOL		
1. COUNSELOR-GUIDANCE	51,339	
2. YOUTH WKR GRANT INKIND	7,040	
3. NURSE5	23,857	
4. SOCIAL WORKER-48% SALARY*.5	10,274	
5. DEAN OF STUDENTS(\$41,324)	47,508	
6. INTEGRATED SERVICES GRANT CONSORTIL M PAYMENT	8,500	
7. SOCIAL WORKER-100% BENEFITS	4,680	
8. IND. ED DIRECTOR-SCHOOL PORTION	22,183	
9. SECURITY	14,000	
10. MMH 48% SAL., 100% BENS.,53% INST SUPP	11,381	
11. MOMH EXP - 100%	21,123	
13. EBD-48% SAL+100% BENS+53% INSTR+100% ELSE	117,698	
14. GOALS 2000 IN-KIND	4,300	
15. INTEGRATED SERVICES GRANT INKIND EXI	3,597	347,481
13. INTEGRATED SERVICES GRANT INKIND EXT	3,597	347,401
ALC		
1. SUMMER PROGRAM TCHRS & BENEFITS	24,067	
2. MATH AOM TCHRS SALARY/EXP	19,736	<u> </u>
3. SPEC ED -48% SALARY-TCHR & AIDES	39,356	
4. 12-16 YR. OLD SPEC PROG. INSTR. SUPPLIES @48%	4,709	
4. SPEC ED 100% BENEFITS	18,541	
5. SPEC ED 53% INSTR SUPPLIES	3,631	110,039
GRAND TOTALS		1,069,737
NEED: 1,069,380		



CROOKSTON PUBLIC SCHOOLS

lill Brinkman, Administrative Assistant 'ancy Nottestad, Fiscal Services Director District Administration Offices 415 Jackson Avenue Trookston, Minnesota 56716-2099 (218) 281-5313 extension 13 (218) 281-5313 extension 18 FAX (218) 281-3505

June 11, 1997

Judith H. Dutcher State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher:

We have received the letter informing us that expenditures were not reported for Compensatory Education. We neglected to properly record such expenditures in UFARS. The following worksheet will show the correct codings of these expenditures.

Please contact one of us if you have any questions.

Bill Brinkman

Thanky Mothertad
Nancy Nottestad



CROOKSTON PUBLIC SCHOOLS

Bill Brinkman, Administrative Assistant Nancy Nottestad, Fiscal Services Director District Administration Offices 415 Jackson Avenue Crookston, Minnesota 56716-2099 (218) 281-5313 extension 13 (218) 281-5313 extension 18 FAX (218) 281-3505

01-100-201-000-317-140 25,335.82 24,831.78 01-100-201-000-317-210 1,938.19 1,899.63 01-100-201-000-317-218 2,062.34 2,021.31 01-100-203-000-317-140 173,128.11 169,683.82 1 01-100-203-000-317-210 13,244.30 12,980.81 1 01-100-203-000-317-218 14,092.63 13,812.26 01-100-710-000-317-143 40,847.00 42,427.00 01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54 01-100-710-000-317-220 1,866.84 1,876.18	995-1996
01-100-201-000-317-210 1,938.19 1,899.63 01-100-201-000-317-218 2,062.34 2,021.31 01-100-203-000-317-140 173,128.11 169,683.82 1 01-100-203-000-317-210 13,244.30 12,980.81 1 01-100-203-000-317-218 14,092.63 13,812.26 01-100-710-000-317-143 40,847.00 42,427.00 01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54	20,776.66
01-100-201-000-317-218 2,062.34 2,021.31 01-100-203-000-317-140 173,128.11 169,683.82 1 01-100-203-000-317-210 13,244.30 12,980.81 1 01-100-203-000-317-218 14,092.63 13,812.26 01-100-710-000-317-143 40,847.00 42,427.00 01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54	1,589.41
01-100-203-000-317-210 13,244.30 12,980.81 01-100-203-000-317-218 14,092.63 13,812.26 01-100-710-000-317-143 40,847.00 42,427.00 01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54	1,691.22
01-100-203-000-317-218 14,092.63 13,812.26 01-100-710-000-317-143 40,847.00 42,427.00 01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54	41,973.90
01-100-710-000-317-143 40,847.00 42,427.00 01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54	10,861.00
01-100-710-000-317-210 3,117.42 3,245.68 01-100-710-000-317-218 3,324.95 3,453.54	11,556.68
01-100-710-000-317-218 3,324.95 3,453.54	43,218.00
	3,293.70
01-100-710-000-317-220 1,866.84 1,876.18	3,517.84
	1,922.88
01-100-710-000-317-230 115.00 84.75	87.00
01-200-216-000-317-140 5,437.56	15,290.02
01-200-216-000-317-210 414.81	1,108.72
01-200-216-000-317-218 442.61	1,244.59
01-200-216-000-317-220 4,208.71	1,814.52
01-200-216-000-317-230 11.44	43.98
	19,446.31
01-200-217-000-317-141 4,868.30 4,858.65	5,347.49
01-200-217-000-317-210 1,677.85 1,905.00	1,835.97
01-200-217-000-317-214 208.10 217.68	193.98
01-200-217-000-317-218 1,440.37 1,689.48	1,665.79
01-200-217-000-317-220 2,137.30 1,802.73	1,725.50
01-200-217-000-317-230 53.51 47.70	42.68
	12,779.30
01-200-720-000-317-210 926.87 931.77	955.65
01-200-720-000-317-214 545.48 555.60	572.48
01-200-720-000-317-220 1,971.90 1,981.76	2,031.06
01-200-720-000-317-230 57.50 42.38	43.50
	83,527.25
	14,039.83
01-300-211-000-317-218 18,217.30 17,854.88	14,939.12
	39,312.40
01-300-710-000-317-210 2,693.75 2,805.34	2,929.70
01-300-710-000-317-218 2,946.71 3,065.46	3,200.00
01-300-710-000-317-220 3,943.80 3,963.52	4,062.12
01-300-710-000-317-230 115.00 84.75	87.00
Total 630,968.75 635,583.38 56	

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	100	201	317		Elem, Kindergarten, Compensatory Educ, Lic Teacher Salary
	100	201	317		Elem, Kindergarten, Compensatory Educ, Lic FICA
	100	201	317		Elem, Kindergarten, Compensatory Educ, TRA
	100	203	317		Elem, Elem Gen, Compensatory Educ, 1-6 Lic Teacher Salary
	100	203	317		Elem, Elem Gen, Compensatory Educ, 1-6 Lic FICA
	100	203	317		Elem, Elem Gen, Compensatory Educ, 1-6 TRA
	100	710	317		Elem, Guidance Services, Compensatory Educ, Lic Inst Support
	100	710 710	317		Elem, Guidance Services, Compensatory Educ, Lic FICA
	100	710	317 317		Elem, Guidance Services, Compensatory Educ, TRA Elem, Guidance Services, Compensatory Educ, Health Ins
	100	710	317		Elem, Guidance Services, Compensatory Educ, Fleath his
	200	216	317		Elem/Sec, Educ Disadvantaged, Compensatory Educ, Lic Teacher Salary
	200	216	317		Elem/Sec, Educ Disadvantaged, Compensatory Educ, Lic Teacher Galary
	200	216	317		Elem/Sec, Educ Disadvantaged, Compensatory Educ, TRA
	200	216	317		Elem/Sec, Educ Disadvantaged, Compensatory Educ, Health Ins
	200	216	317		Elem/Sec, Educ Disadvantaged, Compensatory Educ, Life Ins
	200	217	317		Elem/Sec, Assurance of Mastery, Comp Educ, Lic Teacher Salary
	200	217	317		Elem/Sec, Assurance of Mastery, Comp Educ, Non-Lic Salary
	200	217	317		Elem/Sec, Assurance of Mastery, Comp Educ, FICA
	200	217	317		Elem/Sec, Assurance of Mastery, Comp Educ, Non-Lic PERA
	200	217	317		Elem/Sec, Assurance of Mastery, Comp Educ, TRA
	200	217	317	220	Elem/Sec, Assurance of Mastery, Comp Educ, Health Ins
	200	217	317	230	Elem/Sec, Assurance of Mastery, Comp Educ, Life Ins
	200	720	317		Elem/Sec, Health Services, Comp Educ, Lic Instructional Support
	200	720	317		Elem/Sec, Health Services, Comp Educ, FICA
	200	720	317		Elem/Sec, Health Services, Comp Educ, PERA
	200	720	317	220	Elem/Sec, Health Services, Comp Educ, Health Ins
	200	720	317		Elem/Sec, Health Services, Comp Educ, Life Ins
	300	211	317		Sec, Sec General, Comp Educ, Lic Teacher Salary
\longrightarrow	300	211	317		Sec, Sec General, Comp Educ, FICA
	300	211	317		Sec, Sec General, Comp Educ, TRA
	300	710	317		Sec, Guidance Services, Comp Educ, Lic Inst Support Salary
	300	710	317		Sec, Guidance Services, Comp Educ, FICA
	300	710	317		Sec, Guidance Services, Comp Educ, TRA
	300	710	317		Sec, Guidance Services, Comp Educ, Health Ins
	300	710	317	230	Sec, Guidance Services, Comp Educ, Life Ins

Department of Children, Families and Learning Financial Management Section

Detroit Lakes Public Schools

ROBERT K. MELICK, Ph.D Superintendent RICHARD J. LUNDEEN Business Manager LOWELL NIKLAUS Education Director

P.O. Box 766 702 LAKE AVENUE DETROIT LAKES, MINNESOTA 56502-0766 PHONE 218-847-9271 FAX 218-847-9273 LUANN PORTER, Board Chair GLENN GIFFORD, Vice-Chairman ILENE MALONEY, Clerk JEROME FLOTTEMESCH, Treasurer DEBORAH WIMMER, Director DR. THOMAS SEAWORTH, Director

RECEIVED

JUN 04 1997

STATE AUDITOR

Judith H. Dutcher

Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

June 3, 1997

Dear Judith Dutcher:

This letter is in response to your letter dated May 21, 1997 regarding Compensatory Revenue.

1. Were the amounts identified spent for those purposes set forth in the Minnesota Statute §124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.

Response:

All Compensatory Revenue received by Detroit Lakes Public Schools has

been used for the purposes intended by statute (note attachment).

2. If Compensatory Education Revenue was used for purposes other than those specified in the Minnesota Statute §124A.28, please specify the amounts and purposes of such expenditures.

Response:

No Compensatory Education Revenue was used in Detroit Lakes other than

those purposes expressly authorized by statute.

3. Was all Compensatory Education Revenue received by the District maintained in separate accounts so that expenditures from set funds could be identified as required by Minnesota Statute §124A.28 Subdivision 2?

Response:

Detroit Lakes School District did not maintain a reserve within the General

Fund for Compensatory Revenue because prior to the current year, the statutory requirements for spending funds for programs using Compensatory

Revenue was permissible but not required.

Detroit Lakes Public School District will maintain the reserve for Compensatory Revenue in 1996-97.

Please be advised that the District did maintain good records for the use and tracking of Compensatory Revenue and program expenditures as indicated by the District's ability to go back to the fiscal years, prior to the current year, and identify categories of expenses that qualify for funding under Compensatory Revenue pursuant to statute.

If you have any additional questions, please feel free to contact Dr. Robert Melick, Superintendent or Richard Lundeen, Business Manager at 218-847-9271.

Thank you for you questions.

Sincerely,

LuAnn Porter

Board Chair

Detroit Lakes School District

cc: Dr. Robert Melick, Superintendent

Richard Lundeen, Business Manager

Carol Hutchinson, Accountant

Board Members

Auditor

Independent School District #22 Proposed Adjustments to Compensatory Revenue

Martana da a			90-91		91-92		92-93		93-94		94-95		95-96
Kindergarten 01-100-201-000-000-XXX 01-100-201-000-000-XXX 01-100-201-000-000-XXX 01-100-201-000-000-XXX	Rossman Callaway Lincoln Washington Roosevelt	\$55,811 \$15,332 \$39,565 \$33,881 \$31,156 \$175,745		\$49,629 \$15,622 \$40,607 \$37,480 \$34,664 \$178,002		\$51,718 \$13,380 \$21,399 \$40,264 \$37,126 \$163,887		\$51,931 \$14,333 \$21,792 \$42,461 \$39,472 \$169,989		\$52,660 \$18,163 \$2,773 \$45,119 <u>\$36,596</u> \$155,311		\$54,248 \$17,316 \$47,455 \$49,306 <u>\$46,081</u> \$214,406	
1/5 of Total Cost:			\$35,149		\$35,600		\$32,777		\$33,998		\$31,062		\$42,881
Noon Duty - Salary Only 01-100-203-000-000-186 01-100-203-000-000-186 01-100-203-000-000-186 01-100-203-000-000-186 01-100-203-000-000-186	Rossman Callaway Lincoln Washington Roosevelt		\$0 \$0 \$0 \$0 \$0		\$6,846 \$2,825 \$6,687 \$6,708 \$6,951		\$7,139 \$2,970 \$6,964 \$6,808 \$6,964		\$7,205 \$2,955 \$7,074 \$7,190 \$7,270		\$7,755 \$3,263 \$7,374 \$7,570 \$7,630		\$7,795 \$3,412 \$7,595 \$7,914 \$7,675
Alternative Learning Center 01-300-211-000-000-XXX Meep - District Cost			\$36,614		\$46,082		\$67,565		\$81,539		\$90,636		\$82,128
01-200-640-000-000-XXX			\$2,265		\$4,982		\$8,750		\$0		\$0		\$0
OBE			\$8,155		\$38,189		\$28,960		\$20,565		\$29,831		\$25,138
01-200-605-000-000-XXX Elementary Art 01-100-212-000-000-XXX			\$0		\$0		\$0		\$34,981		\$1,296		\$3,998
Elementary Technology 01-100-257-000-000-XXX			\$0		\$0		\$0		\$36,457		\$1,446		\$1,896
Secondary Services 01-300-281-000-000-XXX			\$0		\$0		\$1,500		\$19,351		\$25,914	,	\$36,216
Health Services 01-300-720-000-000-XXX			\$0		\$0		\$37,629		\$40,380		\$39,217		\$39,947
PSEO Students 01-300-211-000-000-XXX	·		\$0	,	\$0		\$0		\$0		\$21,066		\$27,152
Assurance of Mastery (1/2 01-200-411-000-000-XXX Budget in Compensatory	COST)		\$0		\$0		\$0		\$ 0		\$0		\$44,783
Overspending on 17-1 Subtotal:			<u>\$0</u> \$82,183		<u>\$0</u> \$154,870		<u>\$0</u> \$208,026		<u>\$0</u> \$298,965		<u>\$118.510</u> \$392,570		<u>\$97.217</u> \$435,747

This number includes textbooks in the amount of \$62,552 and equipment \$43,799 and substitute salaries of \$33,450.
Business Affairs

⁰³⁻Jun-97

Distr	ict R	Acce		Code	Descriptions for the Office of the State Auditor
	O r g	P r o g r a m	F i n a n c	O b j e c	Description
	100	201	000		Elem, Kindergarten, Dist Wide, ???
	100	203	000		Elem, Elem General, Dist Wide,???
	300	211	000		Sec, Sec General, Dist Wide, ???
	200	640	000		Elem/Sec, Staff Development, Dist Wide, ???
	200	605	000	???	Elem/Sec, General Inst Support, Dist Wide, ???
	100	212	000	???	Elem, Visual Art, Dist Wide, ???
	100	257	000	???	Elem, Computer Science, Dist Wide, ???
	300	281	000		Sec, ???, Dist Wide, ???
	300	720	000		Sec, Health Services, Dist Wide, ???
	300	211	000		Sec, Sec General Educ, Dist Wide, ???
	200	411	000	777	Elem/Sec, Autistic, Dist Wide, ???



Independent School District

ADMINISTRATION OFFICES 400 School Street Elk River, MN 55330

DAVID M. FLANNERY Superintendent of Schools

(612) 241-3400

Fax (612) 241-3407

June 6 199

David Kenney State of Minnesota Office of the State Auditor 525 Park Street, Suite 400 St. Paul, MN 55103

Dear Mr. Kenney:

This is in response to your letter dated May 21,1997 regarding Compensatory Education Revenue for fiscal years 1992-93 through 1995-96. Regarding your questions:

- 1. The amounts identified as Compensatory Revenue for fiscal years 1992-93 through 1995-96 were spent for those purposes set forth in statue. We spent the dollars in the following areas:
 - Portion of three (non-reimbursed) social workers at the secondary schools.
 - Portion of three (non-reimbursed) social workers at the elementary schools.
 - 1 teaching position for Junior High Intervention program.
 - Portion of three police liaison officers.
 - Portion of 3.4 licensed positions for the Inschool Suspension Program.
 - Portion of seven counselors at the secondary schools.
 - Portion of three attendance clerks at the secondary schools.
 - Portion of Drug Free Coordinator position not reimbursed by grants.
 - Reading Teacher at the Senior High.
 - Teacher Training Staff Development on Madeline Hunter and discipline.
- 2. Compensatory Education Revenue was not used for purposes other than those specified in Minnesota statute.
- 3. Compensatory Education Revenue was not maintained in separate accounts for the above fiscal years. However, beginning with the 96-97 we will be reporting the revenue/expenditures in the account codes specified by CFL.

Hyou have any questions regarding the above information, please call me at

612/241/-3402.

Singerely,

Ronald Bratlie

Director of Support Services

7- 2-97 2:09PM; 612 241 3407 =>



Independent School District

ADMINISTRATION OFFICES 327 King Avenue Elk River, MN 55330

DAVID M. FLANNERY Superintendent of Schools

(612) 241-3400 Fax (612) 241-3407

July 3, 1997

Mr. Greg Hierlinger Deputy State Auditor Office of the State Auditor Suite 400 525 Park Street Saint Paul, Minnesota 55103-2139 RECEIVED

MII 02 1997

STATE AUDITOR

Dear Mr. Hierlinger:

Before I respond to the request made in your June 20, 1997 letter, I want to respond to the tone of the letter which I believe reflects the negative, near hostile, attitude the Carlson administration has chosen to take with public school districts and public school educators. The letter describes our effort to respond as inadequate and goes on to threaten to punish us if we fail to get it right. It's all very distressing.

If you didn't get exactly what you wanted in our response of June 6, 1997, it is not because we were unwilling or unable to provide information. You didn't get what you wanted because we didn't fully understand the request. Our mistake, but just that, a mistake. We interpreted your request for UFARS codes as a request for the codes created by the former Department of Education for use with compensatory funds. Since we did not use those codes, we did not believe that including the general codes were what was asked for or particularly useful. To correct the misinterpretation, we have included with this letter a copy of what compensatory money was used for along with the UFARS codes that were used and the exact dollars expended.

While we did not use the compensatory codes, the money was used exactly for the purposes spelled out in the law. I also need to add here, that in the five years since the law was enacted, no one from the Department, your office or our internal auditors ever pointed out the coding error or Indicated a need for us to do anything different with compensatory funds. Now that the law has been clarified, our practices will reflect this new understanding.

As for your request, the following represents our best effort to supply the information you need and want.

- 1. The amounts identified in the Auditor's May 21, 1997 letter were spent for those purposes set forth in the law. The enclosure includes how much was spent and the UFARS codes we used.
 - 2. Not applicable to our School District.
 - 3. The Compensatory revenue our District received in FY 93, FY 94, FY 95 and FY 96 was not maintained in separate accounts.

I hope that I have fully responded to your request, for this is my intent. If additional information or clarification is required, please call or write.

Respectfully,

David Flannery

A76

07/02/97

FY92-93		UFARS CODE
Mary Gappa - Senior High Reading Teacher	\$28,960	01-300-220-000-000-140
FY93-94		
Mary Gappa - Senior High Reading Teacher		01-300-220-000-000-140
Louise Kuester - Secondary Counselor	2,491	01-300-710-000-000-143
	\$57,096	
FY94-95		
Mary Gappa - Senior High Reading Teacher	\$55,570	01-300-220-000-000-140
Janet Huss - Junior High Intervention	37,690	01-300-710-000-000-143
Overspent Violence Prevention Grant	3,697	01-200-790-000-338-143
	\$96,957	-
FY95-96		
Mary Gappa - Senior High Reading Teacher	\$59,539	01-300-220-000-000-140
Janet Huss - Junior High Intervention		01-300-710-000-000-143
Overspent Violence Prevention Grant	1,310	01-200-790-000-338-143
Overspent Drug Free Grant	2,143	01-200-790-000-433-143
Elementary Social Workers:	76,766	01-100-740-000-000-143
Mary Schmitz - Meadowvale & Lincoln		
Amy Miller - Otsego & Rogers		
Lisa Laehn - 1/2 Zimmerman Paula Watts - 1/2 Parker		
raula vvalls - 1/2 rainti	\$181,724	•
	, , -	

INDEPENDENT SCHOOL DISTRICT 656

FARIBAULT AREA PUBLIC SCHOOLS

2855 FIRST AVENUE N.W. P.O. BOX 618 FARIBAULT, MINNESOTA 55021 (507) 334-2291

June 5, 1997

Judith H. Dutcher Office of the State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

Dear Ms. Dutcher:

This is in response to your letter of May 21, 1997 to Ms. Jan Hermanson, Faribault School District Chairperson. Enclosed is a copy of your letter stating the amount of Compensatory Education Revenue received by the Faribault Schools.

According to our records, we spent the following amounts for Limited English, Alternative Evening School, Inservice, instructional materials and textbooks.

	1992-93	1993-94	1994-95	1995-96
LIMITED ENGLISH NET OF REVENUE	125,314.93	120,021.17	129,286.02	137,475.38
ALTERNATIVE EVENING SCHOOL	61,668.69	54,848.31	61,914.49	74,652.76
SUMMER SCHOOL:				
ELEMENTARY .	6,011.00	5,747.04	3,285.91	5,532.67
JUNIOR HIGH	39,786.48	38,268.03	28,204.11	34,162.14
SENIOR HIGH	47,628.05	58,865.64	55,270.71	54,610.31
INSERVICE	114,233.59	91,110.18	81,275.27	131,635.63
INSTRUCTIONAL MATERIALS:				
ELEMENTARY	72,164.81	79,148.72	70,444.84	103,344.04
JUNIOR HIGH	72,472.91	83,838.77	85,253.75	92,563.39
SENIOR HIGH	84,378.65	84,684.55	84,202.21	87,460.25
TEXTBOOKS	118,004.53	117,009.88	113,047.36	133,769.11
TOTALS	741,663.64	733,542.29	712,184.67	855,205.68

The amounts for Limited English and the Alternative Evening School are the total expenditures for the district less Limited English Revenue received for those years. All of these costs are for eligible pupils and are providing eligible services for Compensatory Revenue.

Judith H. Dutcher June 5, 1997 Page 2

The amounts for summer school, inservice, instructional materials and textbooks are the entire district's expenditures in these areas. A portion of them would be for the benefit of eligible pupils and would be providing eligible services for Compensatory Revenue.

UFARS codes are used in the Faribault School District to separate costs for Limited English and to separate costs for elementary and secondary. The Alternative Evening School is now part of High School. Our position was that the language in the law was permissive and didn't require us to separate Compensatory costs until Fiscal Year 1997. Since our audits are finished for the years in question, coding should not be changed for expenditures. Also, the system that is used to report adjustments to the Minnesota Department of Children does not accept adjustments for years other than the immediately preceding fiscal year.

Please contact us if you need more information than this for Compensatory Education revenue and expenditures.

Sincerely,

Roger D. Heiden Business Manager

RH/sg

Enclosure

Xcs: K. Dixon

R. Spies

INDEPENDENT SCHOOL DISTRICT 656

FARIBAULT AREA PUBLIC SCHOOLS

2855 FIRST AVENUE N.W. P.O. BOX 618 FARIBAULT, MINNESOTA 55021 (507) 334-2291

June 24, 1997

RECEIVED
JUN 25 1997
STATE AUDITOR

Greg Hierlinger
Office of the State Auditor
Suite 400
525 Park Street
St. Paul, MN 55103

Dear Mr. Hierlinger:

This is in response to your letter of June 20, 1997 to Ms. Jan Hermanson, Faribault School District Chair. Enclosed is a spreadsheet showing the amount of expenditures from FY93 through FY96 for Compensatory Education Revenue received by the Faribault Schools.

On the spreadsheet I listed the actual UFARS codes that were used. You said in our telephone conversation on June 24 to list the actual codes used and state that the Fir Code of 317 would apply to all of them even though it wasn't used at the time. Again as I stated in my letter of June 5, 1997, our audit for that year is finished and we can on the system, change codes for those years to allow us to run a report.

In my opinion, all of the expenditures listed meet the guidelines set forth in Minn. Stat. 124A.28. They are for students whose educational achievement is below the level that is appropriate for students of their age.

Please call me at (507) 334-2291, if you have further questions.

Sincerely,

Roger D. Heiden Business Manager

RH/sg

Enclosure

Xcs: K. Dixon

R. Spies

06/24/97 file:STAUDITO.WK4

COMPENSATORY EDUCATION EXPENDITURES FARIBAULT PUBLIC SCHOOLS

		1992-1993	1993-1994	1994-1995	1995-1996
	LIANTED ENGLISH NET OF BEVENUE	7	•	· ,	
	LIMITED ENGLISH NET OF REVENUE FD-ORG-PRO-CRS-OBJ-FIN				
	01-200-410-000-140-000	77,026.65	74,600.41	78,586.20	85,106.88
	01-200-410-000-140-000	23,508.67	22,325.64	26,517.19	25,973.66
	01-200-410-000-141-000	1,472.76	•	1,872.89	1,823.52
	01-200-410-000-211-000	5,577.93			6,106.87
	01-200-410-000-214-000	1,043.00	•	•	1,071.49
	01-200-410-000-218-000	6,288.72	•	6,110.88	7,221.89
	01-200-410-000-220-000	7,229.78	6,022.53	-	7,730.91
	01-200-410-000-230-000	185.39	217.70	•	179.42
	01-200-410-000-240-000	398.96			374.08
	01-200-410-000-270-000	1,135.53			1,167.84
	01-200-410-000-270-000	383.53		•	510.62
	01-200-410-000-330-000	1,064.03			880.22
	01-200-410-000-430-000	1,004.03	700.03	1, 104.00	880.22
	TOTAL	125,314.93	119,677.68	129,604.66	138,147.40
	ALTERNATIVE EVENING SCHOOL				
	FD-ORG-PRO-CRS-OBJ-FIN				
	01-300-280-000-140-000	49,603.64	43,950.20	50,136.20	60,993.90
	01-300-280-000-141-000	33.64	•	•	0.00
	01-300-280-000-210-000	2.58	0.00	0.00	0.00
	01-300-280-000-211-000	3,747.05	3,308.05	3,779.29	4,489.29
	01-300-280-000-214-000	1.51	0.00	0.00	0.00
	01-300-280-000-218-000	4,037.74	3,577.50	4,081.12	4,959.96
	01-300-280-000-270-000	388.96	255.98	534.13	473.00
•	01-300-280-000-430-000	1,977.95	2,388.49	1,951.43	3,347.71
	01-300-280-000-899-000	1,503.12	938.89	1,068.37	15.90
	01-300-280-000-361-733	372.50	429.20	363,95	373.00
ft. h	The Control of the C				
*	TOTAL	61,668.69	54,848.31	61,914.49	74,652.76
	SUMMER SCHOOL:				
	FD-ORG-PRO-CRS-OBJ-FIN				
	01-399-280-000-140-000	43,595.50	•	•	40,501.75
. 6	01-399-280-000-141-000		889.46		
	01-399-280-000-211-000	3,374.96	•	2,833.34	3,146.55
1	01-399-280-000-218-000	3,622.35	•	*	3,359.07
	01-399-280-000-360-000	54.40			75.59
	01-399-280-000-430-000	2,354.90	217.17	493.71	2,114.93
(* e-1922-107 mens.)	TOTAL	53,002.11	57,790.99	42,668.44	49,197.89

- INSERVICE	J			
FD-ORG-PRO-CRS-OBJ-FIN				
01-200-640-000-110-316	2,363.88	2,428.90	2,538.69	2,798.94
01-200-640-000-140-316	12,064.75	9,395.25	7,284.28	10,613.79
01-200-640-000-141-316	113.25	71.03	85.46	95.99
01-200-640-000-145-316	4,946.95	3,027.56	1,762.04	2,790.81
01-200-640-000-210-316	8.66	11.85	8.38	6.97
01-200-640-000-211-316	1,336.06	1,110.16	896.63	1,190.82
01-200-640-000-214-316	5.08	4.19	5.06	5.35
01-200-640-000-218-316	1,560.05	1,305.87	924.18	1,342.97
01-200-640-000-220-316	632.21	673.40	596.50	917.31
01-200-640-000-230-316	32.89	39.78	28.11	30.43
01-200-640-000-240-316	56.87	48.26	29.92	41.05
01-200-640-000-270-316	196.52	124.15	135.19	125.75
01-200-640-000-311-316	93.48	0.00	585.15	144.96
01-200-640-000-366-316	297.27	35.56	109.10	132.64
01-200-640-000-367-316	886.39	200.00	478.54	128.83
01-200-640-000-899-316	1,832.08	457.97	546.02	723.59
TOTAL	26,426.36	18,933.91	16,013.25	21,090.18
INSTRUCTIONAL MATERIALS:				
FD-ORG-PRO-CRS-OBJ-FIN				
01-100-203-000-430-000	18,041.00	19,787.00	17,611.21	25,836.00
01-300-xxx-000-430-000	39,212.75	42,130.64	42,363.80	45,005.81
01-200-610-000-460-000	29,501.00	29,252.47	28,261.84	33,442.28
TOTAL	86,754.75	91,170.11	88,236.85	104,284.09

353,166.84 342,421.00

338,437.68

387,372.32

TOTAL OF ALL COMPENSATORY EXPENDITURES

		Acc	ount	Code	Descriptions for the Office of the State Auditor
	<u> </u>	<u> </u>	<u> </u>		
Dist	rict R	eferer	ice N	007	
			<u> </u>		
		P	F	o	
	0	r	i	ь	
	r	0	n	i	
	g	g	a	6	Description
		r	n	С	
	-	а	C	t	
		m	е		
	200	410	000	140	Elem/Sec, Other Health Impaired, Dist Wide, Lic Teacher Salary
	200	410	000	141	Elem/Sec, Other Health Impaired, Dist Wide, Non-Lic Teach Salary
	200	410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Non-Lic FICA
	200	410	000	211	Elem/Sec, Other Hith Impaired, Dist Wide, Lic FICA
	200	410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Non-Lic PERA
	200	410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Lic Teach TRA
	200	410 410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Health Ins Elem/Sec, Other Hith Impaired, Dist Wide, Life Ins
	200	410	000		Elme/Sec, Other Hith Impaired, Dist Wide, Line his Elme/Sec, Other Hith Impaired, Dist Wide, Long-Term Disab Ins
	200	410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Bong-rein Disab ins
	200	410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Travel
-	200	410	000		Elem/Sec, Other Hith Impaired, Dist Wide, Supplies/Mat Non-Individ
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Lic Teacher Salary
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Non-Lic Salary
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Non-Lic FICA
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Lic FICA
	300	280	000	214	Sec, Other Reg Instruction, Dist Wide, Non-Lic PERA
	300	280	000	218	Sec, Other Reg Instruction, Dist Wide, Lic Teacher TRA
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Workers Compensation
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Supp/Mat Non-Individualized
	300	280	000		Sec, Other Reg Instruction, Dist Wide, Misc Exp
	300	280	733		Sec, Other Reg Inst, Non-Auth Trans, Trans Contracts Priv Operaters
	399	280	000		Sec Summer Sch, Other Reg Inst, Lic Teacher Salary
	399	280	000		Sec Summer Sch, Other Reg Inst, Dist Wide, Non-Lic Salary
	399	280	000		Sec Summer Sch, Other Reg Inst, Dist Wide, Non-Lic FICA
	399	280	000		Sec Summer Sch, Other Reg Inst, Dist Wide, TRA Sec Summer Sch, Other Reg Inst, Trans Contracts Private Carries
+	399	280	000		Sec Summer Sch, Other Reg Inst, Trails Contracts Private Carries Sec Summer Sch, Other Reg Inst, Dist Wide, Supp/Mar Non-Ind Inst
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Excu, Prof, Managerial
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Lic Teacher
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Non-Lic
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Sub Teachers
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Non-Lic FICA
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Lic FICA
	200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, PERA
	200	640	316	218	Elem/Sec, Staff Development, SD Gen Educ Rev, TRA

Department of Children, Families and Learning Financial Management Section

Auditor's Office Comp Aid

200	640	316	220	Elem/Sec, Staff Development, SD Gen Educ Rev, Health Ins
200	640	316		
200	640	316	240	Elem/Sec, Staff Development, SD Gen Educ Rev, Lon-Term Disab Ins
200	640	316		Elem/Sec, Staff Development, SD Gen Educ Rev, Workers Compensation
200	640	316	311	Elem/Sec, Staff Development, SD Gen Educ Rev, Prof Tech Services
200	640	316	366	Elem/Sec, Staff Development, SD Gen Educ Rev, Travel
200	640	316	367	Elem/Sec, Staff Development, SD Gen Educ Rev, Prof Development Trav
200	640	316	899	Elem/Sec, Staff Development, SD Gen Educ Rev, Misc Exp
100	203	000	430	Elem, Elem General, Dist Wide, Supp/Mat Non-Individualized Inst
300	XXX	000	430	Sec, ???, Dist Wide, Supp/Mat Non-Individualized Inst
200	610	000	460	Elem/Sec, Curricul Development, Dist Wide, Textbooks/Workbooks

BOARD OF EDUCATION

Ahija Simonson, Chairman Roger Nelson, Vice Chairman Dean Hauge, Treasurer Todd White, Clerk Larry Schoenrock, Director Larry Sederstrom, Director Leo Iribeck, Director

HINCKLEY-FINLAYSON PUBLIC SCHOOLS

Independent School District No. 2165 P.O. Box 308 HINCKLEY, MINNESOTA 55037-0308 JACK O. ALMOS Superintendent

STANLEY G. SJODAHL Curriculum Director

STEVE D. CAIRNS High School Principal

DAVID J. BOTTEM Elementary School Principal

June 5, 1997

Mrs: Judith Dutcher State Auditor - Suite 400 525 Park Street St. Paul, MN 55103

Dear Mrs. Dutcher:

On behalf of our school district I would like to respond to your letter of May 21, 1997 concerning our expenditures of Compensatory Education Revenue for the 1990-91, 1991-92, 1992-93 school years.

Our response to your three questions follows:

- 1. YES, the amounts of Compensatory Education Revenue were spent for the purposes set forth in M.S. 124A.28. Attached please find the lists of expenses by year, listed by program, UFARS code, and dollar amount.
- 2. NO, Compensatory Education Revenue was not used for purposes other than those specified in M.S. 124A.28. Again, the expenditure list is attached.
- 3. The current school bookkeeper and I started in our respective positions in this school district in the summer of 1993. It appears to us that the district did intend to maintain separate accounts but that the expenditures for the Compensatory Education Revenue may have been miscoded during these years. There is no doubt, however, that the expenditures were spent appropriately according to Minnesota statute. Furthermore, we have taken appropriate action to insure that the future coding is properly reported to the Department of Children, Families and Learning.

We hope this helps clarify the matter. Feel free to contact us should you have further questions or desire more information.

Sincerely.

Jack O. Almos
Superintendent

JOA:rk Enclosures

90-91 FY COMPENSATORY EXPENSES

Program	UFARS Code	Dollar Amount
Elementary	01-100-203-317-140-000	51,743.10
,	01-100-203-317-211-000	3,958.34
	01-100-203-317-218-000	4,211.88
	01-100-203-317-433-000	148.20
	01-100-203-317-141-000	1,304.62
	01-100-203-317-210-000	99.80
	01-100-203-317-214-000	58.44
English	01-300-220-317-140-000	14,773.60
5	01-300-220-317-211-000	1,130.18
	01-300-220-317-218-000	1,202.57
	01-300-220-317-433-000	167.72
Math	01-300-256-317-140-000	13,472.84
	01-300-256-317-211-000	1,030.67
	01-300-256-317-218-000	1,096.68
	01-300-256-317-433-000	361.96
Summer School	01-399-211-317-140-000	2,123.25
	01-399-211-317-211-000	161.00
	01-399-211-317-218-000	180.23
	01-399-211-317-270-000	6.77
	TOTAL	97,231.85

91-92 FY COMPENSATORY EXPENSES

<u>Program</u>	UFARS Code	Dollar Amount
Health Services	01-005-720-317-110-000	640.10
,	01-005-720-317-211-000	48.96
	01-005-720-317-218-000	52.10
Kindergarten	01-100-201-317-140-000	2,952.00
Ū	01-100-201-317-211-000	225.82
	01-100-201-317-218-000	240.29
	01-100-201-317-433-000	304.50
Elementary	01-100-203-317-140-000	73,827.50
-	01-100-203-317-211-000	5,647.80
	01-100-203-317-218-000	6,009.55
	01-100-203-317-433-000	642.20
	01-100-203-317-141-000	1,203.62
	01-100-203-317-210-000	92.07
	01-100-203-317-214-000	53.92
Art	01-300-212-317-140-000	8,321.66
	01-300-212-317-211-000	636.60
	01-300-212-317-218-000	677.38
Business Ed.	01-300-215-317-140-000	8,420.40
	01-300-215-317-211-000	644.16
	01-300-215-317-218-000	685.42
English	01-300-220-317-140-000	16,842.53
	01-300-220-317-211-000	1,288.45
	01-300-220-317-218-000	1,370.98
	01-300-220-317-433-000	116.49
Home Ec.	01-300-250-317-140-000	3,421.74
	01-300-250-317-211-000	261.76
	01-300-250-317-218-000	278.52
Industrial Ed.	01-300-255-317-140-000	4,420.40
	01-300-255-317-211-000	338.16
	01-300-255-317-218-000	359.82
Math	01-300-256-317-140-000	18,643.74
	01-300-256-317-211-000	1,426.24
	01-300-256-317-218-000	1,517.60
	01-300-256-317-433-000	408.84
Science	01-300-260-317-140-000	19,430.10
	01-300-260-317-211-000	1,486.40
	01-300-260-317-218-000	1,581.61
Social Studies	01-300-270-317-140-000	16,232.52
	01-300-270-317-211-000	1,248.74
	01-300-270-317-218-000	1,328.73 6,421.01
Library	01-300-620-317-140-000	491.20
	01-300-620-317-211-000	522.67
O	01-300-620-317-218-000	5,621.40
Counselor	01-300-710-317-110-000	430.03
	01-300-710-317-211-000 01-300-710-317-218-000	450.03 457.58
	01-300-710-317-210-000	TU1.JU
	TOTAL	217,273.31

92-93 FY COMPENSATORY EXPENSES

Program	UFARS Code	Dollar Amount
Kindergarten	01-100-201-317-140-000	3,107.07
randorganto	01-100-201-317-211-000	237.69
	01-100-201-317-218-000	252.91
	01-100-201-317-433-000	240.43
	01-100-201-317-141-000	754.40
	01-100-201-317-210-000	57.71
	01-100-201-317-214-000	33.79
Elementary	01-100-203-317-140-000	69,530.00
•	01-100-203-317-211-000	5,319.04
	01-100-203-317-218-000	5,659.74
	01-100-203-317-433-000	254.00
	01-100-203-317-141-000	5,753.40
	01-100-203-317-210-000	440.13
	01-100-203-317-214-000	257.75
English	01-300-220-317-140-000	24,430.55
_	01-300-220-317-211-000	1,838.93
	01-300-220-317-218-000	1,988.64
	01-300-220-317-433-000	2.69
Math	01-300-256-317-140-000	14,784.60
	01-300-256-317-211-000	1,131.02
	01-300-256-317-218-000	1,203.46
	01-300-256-317-433-000	249.28
Counselor	01-300-710-317-110-000	3,573.26
	01-300-710-317-211-000	273.35
	01-300-710-317-218-000	290.86
Summer School		1,843.10
	01-399-211-317-211-000	140.99
	01-399-211-317-218-000	150.02
	TOTAL	143,798.81

		Accou	nt Code	Desc	riptions for the Office of the State Auditor
D:-4-	-4 Defe			008	
DISTri	ct Kere	rence No	: 	000	
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	r	0	n	i	Description
	g	g	а	e	Description
		r	n	С	
		a m	c e	t	
90-91	100	203	317	140	Elem Serv/Ed Elem Gen/Comp Ed/Salaries Lic Classroom Teacher
	100	203	317	211	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits Lic FICA
	100	203	317	218	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits TRA
	100	203	317	433	Elem Serv/Ed Elem Gen/Comp Ed/Supp & Mat Instructional
	100	203	317	141	Elem Serv/Ed Elem Gen/Comp Ed/Salaries Non Lic Classroom Pers
	100	203	317	210	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits FICA/Medicare
	100	203	317	214	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits PERA
	300	220	317	140	Secondary/English/Comp Ed/Salaries Lic Classroom Teacher
	300	220	317	211	Secondary/English/Comp Ed/Emp Benefits Lic FICA
	300	220	317	218	Secondary/English/Comp Ed/Emp Benefits TRA
	300	220	317	433	Secondary/English/Comp Ed/Supp & Mat Instructional
	300	256	317	140	Secondary/Math/Comp Ed/Salaries Lic Classroom Teacher
	300	256	317	211	Secondary/Math/Comp Ed/Emp Benefits Lic FICA
	300	256	317	218	Secondary/Math/Comp Ed/Emp Benefits TRA
	300	256	317	433	Secondary/Math/Comp Ed/Supp & Mat Instructional
	399	211	317	140	Summer School/Ed Second Gen/Comp Ed/Salaries Lic Classroom Teach
	399	211	317	211	Summer School/Ed Second Gen/Comp Ed/Emp Benefits Lic FICA
	399	211	317	218	Summer School/Ed Second Gen/Comp Ed/Emp Benefits TRA
	399	211	317	270	Summer School/Ed Second Gen/Comp Ed/Emp Ben Workers Comp
91-92	005	720	317	110	District-Wide/Hith Serv/Comp Ed/Salaries-Admin. Supervision
71-32	005	720	317	211	District-Wide/Hith Serv/Comp Ed/Emp Benefits Licensed FICA
-	005	720	317	218	District-Wide/Hith Serv/Comp Ed/Emp Benefits TRA
	100	201	317	140	Elem Serv/Ed Kindergarten/Comp Ed/Sal Lic Classroom Teacher
	100	201	317	211	Elem Serv/Ed Kindergarten/Comp Ed/Emp Benef Lic FICA
	100	201	317	218	Elem Serv/Ed Kindergarten/Comp Ed/Emp Benef TRA
	100	201	317	433	Elem Serv/Ed KIndergarten/Comp Ed/Supp & Mat-Instruct Individ.
	100	203	317	140	Elem Serv/Ed Elem Gen/Comp Ed/Sal Lic Classroom Teacher
	100	203	317	211	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benef Lic FICA
	100	203	317	218	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits TRA
	100	203	317	433	Elem Serv/Ed Elem Gen/Comp Ed/Supp & Mat-Instruct Individ.
	100	203	317	141	Elem Serv/Ed Elem Gen/Comp Ed/Sal Non-Lic Classroom Personnel
	100	203	317	210	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits FICA/Medicare
	100	203	317	214	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits PERA

91-92	300	212	317	140	Second Serv/Visual Art/Comp Ed/Salaries Lic Classroom Teachers
Cont	300	212	317	211	Second Serv/Visual Art/Comp Ed/Emp Benefits Licensed FICA
	300	212	317	218	Second Serv/Visual Art/Comp Ed/Emp Benefits TRA
	300	215	317	140	Second Serv/Business/Comp Ed/Eng Language Art
	300	215	317	211	Second Serv/Business/Comp Ed/Emp Benefits Licensed FICA
	300	215	317	218	Second Serv/Business/Comp Ed/Emp Benefits TRA
	300	220	317	140	Second Serv/Eng Lang Art/Comp Ed/Salaries Lic Classroom Teachers
	300	220	317	211	Second Serv/Eng Lang Art/Comp Ed/Emp Benefits Licensed FICA
	300	220	317	218	Second Serv/Eng Lang Art/Comp Ed/Emp Benefits TRA
	300	220	317	433	Second Serv/Eng Lang Art/Comp Ed/Supp & Mat Instruction
	300	250	317	140	Second Serv/Fam Living Science/Comp Ed/Sal Lic Classroom Teach
	300	250	317	211	Second Serv/Fam Living Science/Comp Ed/Emp Benefits Lic FICA
	300	250	317	218	Second Serv/Fam Living Science/Comp Ed/Emp Benefits TRA
	300	255	317	140	Second Serv/Indust Ed/Comp Ed/Sal Lic Classroom Teach
	300	255	317	211	Second Serv/Indust Ed/Comp Ed/Emp Benefits Lic FICA
	300	255	317	218	Second Serv/Indust Ed/Comp Ed/Emp Benefits TRA
	300	256	317	140	Second Serv/Math/Comp Ed/Salaries Lic Classroom Teachers
	300	256	317	211	Second Serv/Math/Comp Ed/Emp Benefits Lic FICA
-	300	256	317	218	Second Serv/Math/Comp Ed/Emp Benefits TRA
	300	256	317	433	Second Serv/Math/Comp Ed/Supp & Mat Instruction
	300	260	317	140	Second Serv/Natural Science/Comp Ed/Sal Lic Classroom Teach
	300	260	317	211	Second Serv/Natural Science/Comp Ed/Emp Benefits Lic FICA
	300	260	317	218	Second Serv/Natural Science/Comp Ed/Emp Benefits TRA
	300	270	317	140	Second Serv/Social Studies/Comp Ed/Sal Lic Classroom Teach
	300	270	317	211	Second Serv/Social Studies/Comp Ed/Emp Benefits Lic FICA
	300	270	317	218	Second Serv/Social Studies/Comp Ed/Emp Benefits TRA
	300	620	317	140	Second Serv/Ed Media/Comp Ed/Sal Lic Classroom Teach
	300	620	317	211	Second Serv/Ed Media/Comp Ed/Emp Benefits Lic FICA
	300	620	317	218	Second Serv/Ed Media/Comp Ed/Emp Benefits TRA
	300	710	317	110	Second Serv/Counseling&Guidance Serv/Comp Ed/Sal Admin Superv
	300	710	317	211	Second Serv/Counsel & Guid Serv/Comp Ed/Emp Benefits Lic FICA
-	300	710	317	218	Second Serv/Counsel & Guid Serv/Comp Ed/Emp Benefits TRA
92-93	100	201	317	140	Elem Serv/Ed Kindergarten/Comp Ed/Sal Lic Classroom Teachers
	100	201	317	211	Elem Serv/Ed Kindergarten/Comp Ed/Emp Benefits Licensed FICA
	100	201	317	218	Elem Serv/Ed Kindergarten/Comp Ed/Emp Benefits TRA
	100	201	317	433	Elem Serv/Ed Kindergarten/Comp Ed/Supp & Mat Instruct
	100	201	317	141	Elem Serv/Ed Kindergarten/Comp Ed/Salaries Non-Lic Classr Pers
	100	201	317	210	Elem Serv/Ed Kindergarten/Comp Ed/Emp Benefits FICA-Medicare
	100	201	317	214	Elem Serv/Ed Kindergarten/Comp Ed/Emp Benefits PERA
	100	203	317	140	Elem Serv/Ed Elem Gen/Comp Ed/Sal Lic Classroom Teachers
	100	203	317	211	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits Lic FICA
	100	203	317	218	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits TRA
	100	203	317	433	Elem Serv/Ed Elem Gen/Comp Ed/Supp & Mat Instruct
	100	203	317	141	Elem Serv/Ed Elem Gen/Comp Ed/Salaries Non-Lic Classroom Pers
	100	203	317	210	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits FICA/Medicare
	100	203	317	214	Elem Serv/Ed Elem Gen/Comp Ed/Emp Benefits PERA
	300	220	317	140	Sec Serv/English Lang Art/Comp Ed/Sal Lic Classroom Teachers
	300	220	317	211	Sec Serv/English Lang Art/Comp Ed/Emp Benefits Licensed FICA

Department of Children, Families and Learning Financial Management

92-93	300	220	317	218	Sec Serv/English Lang Art/Comp Ed/Emp Benefits TRA
Cont.	300	220	317	433	Sec Serv/English Lang Art/Comp Ed/Supp & Mat-Instructional
	300	256	317	140	Sec Serv/Math/Comp Ed/Sal Lic Classroom Teachers
	300	256	317	211	Sec Serv/Math/Comp Ed/Emp Benefits Licensed FICA
	300	256	317	218	Sec Serv/Math/Comp Ed/Emp Benefits TRA
	300	256	317	433	Sec Serv/Math/Comp Ed/Supp & Mat-Instructional
	300	710	317	110	Sec Serv/Counseling Guidance Serv/Comp Ed/Salaries-Admin. Superv
	300	710	317	211	Sec Serv/Counseling Guidance Serv/Comp Ed/Emp Benefits-FICA
	300	710	317	218	Sec Serv/Counseling Guidance Serv/Comp Ed/Emp Benefits-TRA
	399	211	317	140	Summer Schl/Ed Second Gen/Comp Ed/Sal Lic Classroom Teachers
	399	211	317	211	Summer Schl/Ed Second Gen/Comp Ed/Emp Benefits Licensed FICA
	399	211	317	218	Summer Schl/Ed Second Gen/Comp Ed/Emp Benefits TRA

ADMINISTRATIVE OFFICES 1001 HIGHWAY 7 HOPKINS, MINNESOTA 55305-4723 'Passion for Learning...Learning for Life"

HOPKINS SCHOOL DISTRICT

RECEIVED

JUN 23 1997

STATE AUDITOR

June 20, 1997

Judith H. Dutcher, State Auditor Office of the State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

Dear Ms. Dutcher:

In response to your letter dated May 21, 1997, to Mr. Ronald Davis, Chair of the Hopkins School District, the following information is provided:

- 1. The amounts identified were spent for those purposes set forth in in Minn. Stat. 124A.28. Specifically, Item (1) direct instructional services under the assurance of mastery program according to section 124.311, and Item (8) bilingual programs, bicultural programs, and programs for pupils of limited English proficiency. Because the language was permissive as far as coding for compensatory, the revenue and expenditures were coded under the valid UFARS codes for Assurance of Mastery (Program 410) and Limited English Proficiency (Finance 360).
- 2. The Compensatory Education Revenue was not used for any other purpose.
- 3. The language of Minn. Stat. 124A.28, subd. 2 was permissive at the time. We chose not to separately identify these expenditures.

The attached spreadsheet lists the revenues and expenditures for the two programs identified above. If you need any other information, please feel free to contact me at the above address or by phone at 988-4004.

Sincerely.

Nancy Henderson

Controller

cc: David Shapley

COMPENSATORY EXPENDITURES

		UFARS CODE	AMOUNT		
AOM R	EVENUE 92-93	01-100-411-000-310-00			
AOM R	EVENUE 93-94	01-100-411-000-310-00			
AOM R	EVENUE 94-95	01-100-411-000-310-00			
AOM R	EVENUE 95-96	01-100-411-000-310-00	\$104,518.53		
AOM EX	(PENDITURES 92-93	01-XXX-411-000-XXX-0	0 \$249,647.98		
AOM EX	(PENDITURES 93-94	01-XXX-411-000-XXX-0	0 \$240,186.05		
AOM EX	(PENDITURES 94-95	01-XXX-411-000-XXX-0	\$250,099.60		
AOM EX	(PENDITURES 95-96	01-XXX-411-000-XXX-0	\$250,016.90	·	
LEP RE	VENUE 92-93	01-200-410-360-300-000	\$55,817.96		
	VENUE 93-94	01-200-410-360-300-000			
	VENUE 94-95	01-200-410-360-300-000			
	VENUE 95-96	01-200-410-360-300-000			•
LEP EX	PENDITURES 92-93	01-XXX-410-360-XXX-00	\$430.075.54		
	PENDITURES 93-94	01-XXX-410-360-XXX-00			
	PENDITURES 94-95	01-XXX-410-360-XXX-00			
	PENDITURES 95-96	01-XXX-410-360-XXX-00	•		
AOM EX	PENDITURES QUALI	FYING FOR COMPENSA	TORY 92-93	\$145,660.51	
		YING FOR COMPENSA		\$374,257.58	
	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		TOTAL 92-93	70,2000	\$519,918.09
			1017120200		ψο το,ο το.οο
AOM EX	PENDITURES QUALI	FYING FOR COMPENSA	TORY 93-94	\$136,421.57	
		YING FOR COMPENSA		\$436,208.62	
CC. C/!	ZITOTTOTTEO QOTTEN	THE TOTAL COMME LITTER	TOTAL 92-93	Ψ¬00,200.02	\$572,630.19
			1017/20200		φο. 2 ,000. το
AOM EX	PENDITURES OLIALI	FYING FOR COMPENSA	TORY 94-95	\$116,224.83	
		YING FOR COMPENSAT		\$399,579.36	
CC:	·	THO TON COMIL LIVER	TOTAL 92-93	Ψυσσ,υτσ.υυ	\$515,804.19
	•		10 IML 32-33		49 10,004.18
AOM EY	PENDITURES OUALU	FYING FOR COMPENSA	TORV 05 06	\$145,498.37	
		YING FOR COMPENSAT		\$409,706.38	
LLF EXP	LINDII ONES QUALIF	TING FOR COMPENSA!		φ 4 υθ,/υδ.38	¢555 204 75
			TOTAL 92-93		\$555,204.75

		Accour	nt Code	Desci	riptions for the Office of the State Auditor
Distri	ct Refe	rence No:		009	
	O r g	P r o g r a m	F i n a n c	S o u r c	Description
92-93	100	411	000	310	Elem. Serv./Autistic/Assurance of Mastery Aid
	XXX	411	000	XXX	Autistic
	200	410	360	300	Elem./ Sec. Serv./;Other Hith Imp.; LEP; St. Aid Sp. Ed.
	XXX	410	360	XXX	Other HIth. Imp.; Limited English Proficiency (LEP)
93-94	100	411	000	310	Elem. Serv./Autistic/Assurance of Mastery Aid
	XXX	411	000	XXX	Autistic
	200	410	360	300	Elem./ Sec. Serv./;Other Hlth Imp.; LEP; St. Aid Sp. Ed.
	XXX	410	360	XXX	Other Hlth. Imp.; Limited English Proficiency (LEP)
94-95	100	411	000	310	Elem. Serv./Autistic/Assurance of Mastery Aid
	XXX	411	000	XXX	Autistic
	200	410	360	300	Elem./ Sec. Serv./;Other Hith Imp.; LEP; St. Aid Sp. Ed.
	XXX	410	360	XXX	Other Hith. Imp.; Limited English Proficiency (LEP)
95-96	100	411	000	310	Elem. Serv./Autistic/Assurance of Mastery Aid
	XXX	411	000	XXX	Autistic
	200	410	360	300	Elem./ Sec. Serv./;Other HIth Imp.; LEP; St. Aid Sp. Ed.
	XXX	410	360	XXX	Other Hith. Imp.; Limited English Proficiency (LEP)

Independent School District 199

2990 East 80th Street

Inver Grove Heights, MN 55076-3235

Hilltop 3201 E. 68th St. 457-7245

Inver Grove 4100 E. 66th St.

Pine Bend 9875 Inver Grove Trail

Salem Hills 5899 Babcock Trail

South Grove 7650 Clayton Ave. IGH Middle School 8167 Cahill Ave.

Simley H.S. 2920 E. 80th St.

457-7250

457-7255

457-7260

457-7265

457-7220

457-7230

RECEIVED

WH 10 1997

STATE AUDITOR

June 11, 1997

Ms. Judith H. Dutcher Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

REASON: COMPENSATORY EDUCATION REVENUE

Dear Ms. Dutcher:

In response to your office's request for information related to COMPENSATORY EDUCATION REVENUE usage by Independent School District #199, Inver Grove Heights, please find the following:

YEAR	COMPENSATORY REVENUE	COMPENSATORY EXPENDITURES
1990-1991	\$ 72,644	\$ 62,147.50 01-200-411-000-141-000 AOM Para's \$ 43,421.00 01-326-710-000-140-000 Drug Counselor \$105.588.58
1991-1992	\$ 82,808	\$ 65,143.85 01-200-411-000-141-000 AOM Para's \$ 44,845.00 01-326-710-000-140-000 Drug Counselor \$109.988.85
1992-1993	\$248,941	\$ 63,416.35 01-200-411-000-141-000 AOM Para's \$ 24,930.00 01-200-790-000-311-000 Lutheran Social Services \$ 32,832.00 01-326-690-000-170-000 Diversity \$ 35,175.00 01-326-710-000-140-000 Drug Counselor \$155,396.00 01-326-710-000-140-000 Counselors \$ 311.749.25
1993-1994	\$244,580	\$ 81,383.81

1994-1995	\$320,725	\$ 76,000.00
1995-1996	\$421,650	\$ 70,546.00 01-200-411-000-141-000 AOM Para's \$ 33,003.00 01-200-790-000-311-000 Lutheran Social Services \$ 35,177.00 01-326-690-000-170-000 Diversity \$ 23,963.00 01-326-710-000-140-000 Drug Counselor \$ 145,993.91 01-326-710-000-140-000 Counselors \$ 110,215.00 01-327-710-000-140-000 Psychologists \$ 25,380.00 01-327-710-000-140-000 Nurse

The two (2) categories of the Use of Revenue under M.S. 124A.28 COMPENSATORY EDUCATION REVENUE have been: (1) direct instructional services under the assurance of mastery program according to section 124.311 and; (7) programs to reduce truancy, encourage completion of high school, enhance self concept, provide health services, provide nutrition services, provide a safe and secure learning environment, provide coordination for pupils receiving services from other governmental agencies, provide psychological services to determine the level of social, emotional, cognitive, and intellectual development, and provide counseling services, guidance services, and social work services.

I believe that Independent School District #199, Inver Grove Heights, has complied fully with the intent of M.S. 124A.28, by providing the above expenditure information.

If I can be of any further help regarding request for information, please feel free to call.

Sincerely,

Bruce Rimstad

cc: Guy Sherwood, School Board Chairman

Dr. Moye, Superintendent

Bruce Dinstal

		Accou	nt Code	Desci	riptions for the Office of the State Auditor			
Distri	ct Refe	rence No:		010				
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90-91	200	411	000	141	Elem./Sec. Serv.; Autistic; Non-Lic. Classroom Pers. Salaries			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
91-92	200	411	000	141	Elem./Sec. Serv.; Autistic; Non-Lic. Classroom Pers. Salaries			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
2-93	200	411	000	141	Elem./Sec. Serv.; Autistic; Non-Lic. Classroom Pers. Salaries			
	200	790	000	311	Elem./Sec. Serv.,Other Pupil Supp. Serv.; Prof. Tech. Serv.			
	326	690	000	170	Sec. Serv.; Other Inst. Supp. Serv.; Non-Inst. Supp. Salaries			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
3-94	200	411	000	141	Elem./Sec. Serv.; Autistic; Non-Lic. Classroom Pers. Salaries			
	200	790	000	311	Elem./Sec. Serv.,Other Pupil Supp. Serv.; Prof. Tech. Serv.			
	326	690	000	170	Sec. Serv.; Other Inst. Supp. Serv.; Non-Inst. Supp. Salaries			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
94-95	200	411	000	141	Elem./Sec. Serv.; Autistic; Non-Lic. Classroom Pers. Salaries			
4-30	200	790	000	311	Elem./Sec. Serv., Other Pupil Supp. Serv.; Prof. Tech. Serv.			
	326	690	000	170	Sec. Serv.; Other Inst. Supp. Serv.; Non-Inst. Supp. Salaries			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
	320	110	000	170	Joes, Jerri, Journal, & Julia, Jerri, Lio. Olassi, Teach, Jal.			
5-96	200	411	000	141	Elem./Sec. Serv.; Autistic; Non-Lic. Classroom Pers. Salaries			
	200	790	000	311	Elem./Sec. Serv.,Other Pupil Supp. Serv.; Prof. Tech. Serv.			
	326	690	000	170	Sec. Serv.; Other Inst. Supp. Serv.; Non-Inst. Supp. Salaries			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
	326	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			
	327	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr, Teach. Sal.			
	327	710	000	140	Sec. Serv.; Counsel. & Guid. Serv., Lic. Classr. Teach. Sal.			

Jackson Public Schools

District No. 324
Phone (507) 847-3608
Fax Number (507) 847-3078
1128 North Highway
Jackson, Minnesota 56143-1075

5/27/97

MAY 29 1997

JUDITH H. DUTCHER STATE AUDITOR SUITE 400 525 PARK STREET SAINT PAUL, MN 55103

DEAR MS. DUTCHER,

We received your letter of May 21st concerning the spending of compensatory funds. We did not use finance code 317 to allocate the expenses for compensatory until this year.

On the enclosed spread sheet we have listed the expense with the UFARS code used and the amount spent in that area each year. If you need any more information please contact me and I will gather what is needed.

To answer your questions:

- 1. Yes and the attached should show how it was spent.
- 2. No.
- 3. No. It was kept track of, but we didn't use finance code 317 to identify all the expenses. The revenues did use finance code 317.

If you have any questions call me at (507)-847-3608.

Sincerely,

James N. Hoffbeck

COMPENSATORY EDUCATION EXPENSES 1990-91 THRU 1995-96 5/27/97

EXPENSE	UFARS CODE USED	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
SEC. COUNSELOR SAL	O1300710000000143	\$41,233.30	\$42,559.49	\$43,946.62	\$44,961.49	\$46,151.23	\$43,991.30
SEC, COUNSELOR FICA	01300710000000211	\$2,987.78	\$3,153.22	\$3,228.05	\$3,308.43	\$3,401.22	\$3,306.03
SEC, COUNSELOR TRA	O1300710000000218	\$3,356.40	\$3,464.32	\$3,577.38	\$3,659.92	\$3,756.66	\$3,580.72
SEC. COUNSELOR HEALTH	O1300710000000220	\$1,487.46	\$1,112.00	\$1,112.00	\$1,290.00	\$1,278.92	\$1,192.14
SEC. COUNSELOR LIFE INS.	O1300710000000230	\$64.80	\$64.80	\$64.80	\$64.80	\$49.20	\$49.20
SEC. COUNSELOR LTD	O1300710000000240	\$176.40	\$168.68	\$168.96	\$174.21	\$151.78	\$144.92
SEC, COUNSELOR W.C.	01300710000000270	\$260.54	\$262.14	\$203.44	\$206.26	\$268.86	\$282.22
SEC. COUNSELOR SUPPLIES	O1300710000000433	\$647.00	\$523.11	\$1,100.00	\$323.05	\$1,302.00	\$330.00
EL COUNSELOR SAL	01100710000000143	\$25,531.03	\$27,400.00	\$29,050.00	\$30,275.00	\$31,795.00	\$33,318.00
EL COUNSELOR FICA	01100710000000211	\$1,804.65	\$1,907.34	\$1,939.14	\$2,039.99	\$2,125.87	\$2,230.48
EL COUNSELOR TRA	01100710000000218	\$2,078.27	\$2,230.39	\$2,364.72	\$2,464.41	\$2,588.19	\$2,720.23
EL COUNSELOR HEALTH	01100710000000220	\$1,900.00	\$2,102.00	\$2,102.00	\$2,340.00	\$2,238.11	\$2,257.25
EL COUNSELOR LIFE	01100710000000230	\$64.80	\$64.80	\$64.80	\$64.80	\$49.20	\$49.20
EL COUNSELOR LTD	01100710000000240	\$126.89	\$128.39	\$136.62	\$145.17	\$104.35	\$106.28
EL COUNSELOR W.C.	O1100710000000270	\$160.48	\$168.77	\$134.48	\$170.11	\$185.22	\$213.75
EL COUNSELOR SUPPLIES	01100710000000433	\$79.97	\$30.00	\$71.50	\$59.65	\$101.00	\$262.00
EL. AIDE SAL.	01100203000000141	\$8,636.72	\$918.23	\$3,483.78	\$7,952.50	. \$11,430.94	\$7,097.40
EL. AIDE FICA	01100203000000210	\$659.05	\$70.99	\$312.48	\$2,143.86	\$964.07	\$626.66
EL AIDE PERA	01100203000000214	\$384.88	\$12.74	\$158.69	\$371.31	\$498.10	\$432.30
SOCIAL WORKER	O1100420000000394	\$3,000.00	\$3,175.00	\$3,290.00	\$3,400.00	\$3,696.00	\$5,565.00
SOCIAL WORKER	O1300420000000394	\$3,000.00	\$3,175.00	\$3,290.00	\$3,400.00	\$3,696.00	\$5,564.00
EL. AOM AIDE SAL.	01100217000000141	\$16,472.89	\$10,622.94	\$9,110.49	\$13,371.75	\$23,579.33	\$15,067.26
EL. AOM AIDE FICA	01100217000000210	\$ 734.95	\$812.69	\$696.07	\$1,022.97	\$1,803.30	\$1,152.75
EL. AOM AIDE PERA	01100217000000214	\$419.01	\$406.34	\$385.59	\$587.05	\$789.31	\$1,089.12
EL. AOM AIDE LTD	O1100217000000240	\$0.00	\$57.94	\$47.68	\$67.75	\$66.40	\$48.31
EL. AOM AIDE W.C.	01100217000000270	\$67.97	\$65.43	\$42.17	\$61.34	\$137.36	\$96.66
SEC. AOM SAL.	O1300217000000140	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,214.39
SEC. AOM FICA	O1300217000000211	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$605.37
SEC. AOM TRA	01300217000000218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$668.67
SEC. AOM HEALTH	01300217000000220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$439.72
SEC. AOM LIFE	O1300217000000230	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.66
SEC. AOM LTD	01300217000000240	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.98
SEC. AOM W.C.	01300217000000270	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52.70
ALC SALARY	01610280000000140	\$11,123.00	\$10,567.00	\$15,545.00	\$19,926.40	\$24,104.10	\$23,215.38

COMPENSATORY EDUCATION EXPENSES 1990-91 THRU 1995-96 5/27/97

	BALANCE	\$6,464.77	\$37,003.23	\$6,321.81	-\$2,021.61	-\$31,246.70	-\$119,460.85
	REVENUES	\$220,240.00	\$230,741.00	\$189,524.00	\$208,228.00	\$215,538.00	\$172,429.00
		\$213,775.23	\$200,202.54	\$220,205.42	\$216,571.42	\$244,763.09	\$260,643.15
ENGLISH W.C.	O1300220000000270	\$69.00	\$75.60	<u>\$77.87</u>	\$47.72	\$29.20	\$52.70
ENGLISH LTD	O1300220000000240	\$37.95	\$41.58	\$42.83		\$27.06	\$28.98
ENGLISH LIFE	O1300220000000230	\$44.00	\$49.20	\$49.20	\$40.00	\$49.20	\$18.66
ENGLISH HEALTH	O1300220000000220	\$440.00	\$750.00	\$775.00	\$420.00	\$430.00	\$439.72
ENGLISH TRA	O1300220000000218	\$936.10	\$1,025.64	\$1,056.41	\$647.46	\$667.48	\$668.67
ENGLISH FICA	O1300220000000211	\$879.75	\$963.90	\$992.82	\$608.48	\$627.30	\$605.37
ENGLISH SALARY	O1300220000000140	\$11,500.00	\$12,600.00	\$12,978.00	\$7,954.00	\$8,200.00	\$8,214.39
MATH W.C.	O1300256000000270	\$69.00	\$75.60	\$77.87	\$47.72	\$29.20	\$52.70
MATH LTD	O1300256000000240	\$37.95	\$41.58	\$42.83	\$26.24	\$27.06	\$28.98
MATH LIFE	O1300256000000230	\$44.00	\$49.20	\$49.20	\$40.00	\$49.20	\$18.66
MATH HEALTH	O1300256000000220	\$440.00	\$750.00	\$775.00	\$420.00	\$430.00	\$439.72
MATH TRA	O1300256000000218	\$936.10	\$1,025.64	\$1,056.41	\$647.46	\$667.48	\$668.67
MATH FICA	O1300258000000211	\$879.75	\$963.90	\$992.82	\$608.48	\$627.30	\$605.37
MATH SALARY	O1300258000000140	\$11,500.00	\$12,600.00	\$12,978.00	\$7,954.00	\$8,200.00	\$8,214.39
STUDY TIME W.C.	O1300280000000270	\$311.52	\$274.20	\$238.31	\$199.92	\$283.83	\$412.27
STUDY TIME LTD	O1300280000000240	\$230.82	\$202.05	\$236.17	\$174.21	\$151.78	\$212.55
STUDY TIME LIFE	O1300280000000230	\$93.31	\$94.00	\$105.10	\$100.00	\$80.00	\$98.40
STUDY TIME HEALTH	O1300280000000220	\$2,034.33	\$2,121.38	\$2,800.00	\$2,650.00	\$1,773.05	\$1,739.35
STUDY TIME TRA	O1300280000000218	\$4,014.80	\$3,623.86	\$4,190.32	\$3,546.51	\$3,957.56	\$5,230.99
STUDY TIME FICA	O1300280000000211	\$3,493.04	\$3,133.81	\$3,584.62	\$2,980.16	\$3,422.33	\$4,614.08
STUDY TIME SAL.	O1300280000000140	\$49,325.57	\$44,517.65	\$51,480.18	\$43,580.60	\$48,722.34	\$64,261.48

LAPORTE PUBLIC SCHOOLS

Independent School District No. 306, Hubbard County
LAPORTE, MINNESOTA 56461
Phone 218-224-2288
FAX 218-224-2905

Superintendent/Elementary Principal
Thomas J. Behounek
Dean of Students/Administrative Assistant
Margo Curb-Aitken

Mr. David Kenney Office of the State Auditor Suite 400 525 Park St. St. Paul, MN. 55103 Board of Education
Jim Day, Sr., Chairperson
Sharon Shuster,
Vice Chairperson
John Seegmiller, Clerk
Karla Hadrava, Treasurer
Tim Goose, Director
Jay Buchanan, Director
Tim White, Director

Dear Mr. Kenney:

In response to the letter addressed to Jim Day, Chairman, Laporte School Board, I respectfully submit the following information in response to the questions about Compensatory Education Revenue spending.

- 1. Were the amounts indentified above spent for those purposes set forth in MN. Statute 124. A.28? Yes, please find amounts and purposes by year.
- 2. If Compensatory Education Revenue was used for other purposes other than those specified by this Statute, please specify. It was not.
- 3. Was all Compensatory Education Revenue received by the district maintained in seperate accounts so that expenditure from said funds could be identified by MN. Statute 124. A.28 subdivision 2? No, therefore the enclosed report.

I hope the enclosed information will suffice to answer those questions about Compensatory Education Revenue spending in the Laporte School District. If further information is needed, and because I will be leaving the district as of June 20, 1997, please direct further correspondence to:

Mr. James Day, Chairman Laporte School District HCR 70 Box 682 Laporte, MN. 56461

Thank you.

Sincerely,

Thomas J. Behounek Superintendent

Superintendent

cc: Jim Day, Chairman

Elementary Education 1-6		
Teachers Salaries	01-100-203-317-140	30,485.91
Aides Salaries	01-100-203-317-141	287.91
Substitute Teachers	01-100-203-317-145	1,251.43
Non-Licensed FICA	01-100-203-317-210	18.89
Licensed FICA	01-100-203-317-211	2,289.17
PERA	01-100-203-317-214	12.90
TRA	01-100-203-317-218	2,583.35
Group Hospitalization	01-100-203-317-220	1,839.32
Other Employee Benefits	01-100-203-317-260	196.95
Instructional Supplies	01-100-203-317-430	2,794.53
Miscellaneous Expenses	01-100-203-317-899	219.48
Total Elementary Education		41,979.84
,		
Health Services		
Teachers Salaries	01-200-720-317-140	1,036.48
Licensed FICA	01-200-720-317-211	79.29
TRA	01-200-720-317-218	84.37
Miscellaneous Expenses	01-200-720-317-899	108.20
Total Health Services		1,308.34
English		
Teachers Salaries	01-300-220-317-140	6,088.74
Licensed FICA	01-300-220-317-211	458.42
TRA	01-300-220-317-218	495.18
Group Hospitalization	01-300-220-317-220	366.00
Other Employee Benefits	01-300-220-317-260	41.03
Instructional Supplies	01-300-220-317-430	308.11
Total English		7,757.48
Mathematics		0.407.04
Teachers Salaries	01-300-256-317-140	3,467.64
Licensed FICA	01-300-256-317-211	259.34
TRA	01-300-256-317-218	282.36
Group Hospitalization	01-300-256-317-220	172.98
Other Employee Benefits	01-300-256-317-260	20.00
Instructional Supplies	01-300-256-317-430	21.52
Total Mathematics		4,223.84
Assurance of Mastery		0.050.00
Teachers Salaries	01-200-411-317-140	2,250.00
Licensed FICA	01-200-411-317-211	172.00
TRA	01-200-411-317-218	183.50
Other Employee Benefits	01-200-411-317-260	4.00
Total Assurance of Mastery		2,609.50
		F7 070 00
Total Expenditures		57,879.00

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Elementary Education 1-6	04 400 202 217 140	43,837.11
Teachers Salaries	01-100-203-317-140	774.64
Substitute Teachers	01-100-203-317-145 01-100-203-317-211	3,181.24
Licensed FICA	01-100-203-317-211	3,631.39
TRA	01-100-203-317-210	2,608.62
Group Hospitalization	01-100-203-317-220	274.53
Other Employee Benefits	01-100-203-317-200	193.17
Repairs/Maintenance Service	01-100-203-317-330	3,084.65
Instructional Supplies	01-100-203-317-899	57.94
Miscellaneous Expenses	01-100-203-311-030	57,643.29
Total Elementary Education		
Counseling		
Teachers Salaries	01-200-710-317-140	1,604.31
Licensed FICA	01-200-710-317-211	118.67
TRA	01-200-710-317-218	130.48
Group Hospitalization	01-200-710-317-220	18.61
Other Employee Benefits	01-200-710-317-260	11.61
Miscellaneous Expenses	01-300-710-317-260	141.23
Total Counseling		2,024.91
Health Services	·	
Teachers Salaries	01-200-720-317-140	1,556.09
Licensed FICA	01-200-720-317-211	119.04
TRA	01-200-720-317-218	126.67
Miscellaneous Expenses	01-200-720-317-899	161.14
Total Health Services		1,962.94
Social Work		
Salaries and Wages	01-200-740-317-170	1,096.98
Non-Licensed FICA	01-200-740-317-210	80.00
PERA	01-200-740-317-214	49.15
Other Benefits	01-200-740-317-260	8.01
Miscellaneous Expense	01-200-740-317-899	1,250.99
Total Social Work		2,485.13
English		
English Teachers Salaries	01-300-220-317-140	8,707.68
Licensed FICA	01-300-220-317-211	660.66
TRA	01-300-220-317-218	708.81
Group Hospitalization	01-300-220-317-220	119.11
Other Employee Benefits	01-300-220-317-260	62.44
Instructional Supplies	01-300-220-317-430	1,154.33
Total English	0, 000 120 0 1. 100	11,413.03
Total Citylion		
Mathematics		
Teachers Salaries	01-300-256-317-140	4,902.56
Licensed FICA	01-300-256-317-211	367.61
TRA	01-300-256-317-218	399.08
Group Hospitalization ,	01-300-256-317-220	252.25
Other Employee Benefits	01-300-256-317-260	35.41
Instructional Supplies	01-300-256-317-430	136.79
Total Mathematics		6,093.70
Total Expenditures		81,623.00
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Elementary Education 1-6		
Teachers Salaries	01-100-203-317-140	30,995.12
Substitute Teachers	01-100-203-317-1 4 5	1,051.85
Licensed FICA	01-100-203-317-211	2,335.99
TRA	01-100-203-317-218	2,607.38
Group Hospitalization	01-100-203-317-220	1,968.36
Other Employee Benefits	01-100-203-317-260	156.48
Instructional Supplies	01-100-203-317-430	2,007.07
Miscellaneous Expenses	01-100-203-317-899	1,817.94
Total Elementary Education	0 (100 <u>m</u> 00 0) .	42,938.19
Total Elementary Education		
Couracting	•	
Counseling	01-200-710-317-140	1,167.35
Teachers Salaries		85.49
Licensed FICA	01-200-710-317-211	
TRA	01-200-710-317-218	95.07
Group Hospitalization	01-200-710-317-220	12.19
Other Employee Benefits	01-200-710-317-260	6.99
Total Counseling		1,367.09
Health Services		
Teachers Salaries	01-200-720-317-140	1,124.33
Licensed FICA	01-200-720-317-211	86.01
TRA	01-200-720-317-218	91.52
	01-200-720-317-260	8.19
Other Employee Benefits		
Miscellaneous Expenses	01-200-720-317-899	81.58
Total Health Services		1,391.63
Social Work		
Salaries and Wages	01-200-740-317-170	734.51
Non-Licensed FICA	01-200-740-317-210	50.05
PERA	01-200-740-317-214	32.90
Other Benefits	01-200-740-317-260	5.36
Total Social work		822.82
English	,	
Teachers Salaries	01-300-220-317-140	6,110.29
Licensed FICA	01-300-220-317-211	463.72
TRA	01-300-220-317-218	497.37
Group Hospitalization	01-300-220-317-220	171.37
Other Employee Benefits	01-300-220-317-260	37.20
Instructional Supplies	01-300-220-317-430	467.37
Total English		7,747.32
Mathematics		
Teachers Salaries	01-300-256-317-140	3,402.25
Licensed FICA	01-300-258-317-211	251.58
TRA	01-300-258-317-218	276.92
Group Hospitalization	01-300-256-317-220	172.22
Other Employee Benefits	01-300-256-317-260	22.62
Instructional Supplies	01-300-256-317-430	143.10
Total Mathematics	V 1-00V-200-V 17-70V	4,268.69
OPP INDIVIDUATION		7,200.08
Assurance of Mastery		
Teachers Salaries	01_200 411_217 140	2,758.08
Licensed FICA	01-200-411-317-140	
	01-200-411-317-211	193.71
TRA	01-200-411-317-218	224.43
Other Employee Benefits	01-200-411-317-260	9.04
Total Assurance of Mastery		3,183.26
Takal Page Marca		A4 345 55
Total Expenditures		61,719.00

Florestes Fducation 1.6		
Elementary Education 1-6	01-100-203-317-140	33,029.76
Teachers Salaries	01-100-203-317-141	1,042.81
Aides Salaries	01-100-203-317-145	849.35
Substitute Teachers	01-100-203-317-210	79.77
Non-Licensed FICA	01-100-203-317-211	2,423.87
Licensed FICA	01-100-203-317-214	45.62
PERA	01-100-203-317-218	2,705.15
TRA	01-100-203-317-210	3,533.11
Group Hospitalization	01-100-203-317-220	208.41
Other Employee Benefits	01-100-203-317-200	3,300.12
Instructional Supplies	01-100-203-317-430	47,217.97
Total Elementary Education		47,217.51
Coveraling	•	
Counseling Teachers Salaries	01-300-710-317-140	970.82
Licensed FICA	01-300-710-317-211	74.27
	01-300-710-317-218	79.02
TRA	01-300-710-317-260	7.37
Other Employee Benefits	01-300-710-317-430	38.63
Instructional Supplies	01-300-110-311-430	1,170.11
Total Counseling	•	2,170.11
Health Services		
Teachers Salaries	01-200-720-317-140	1,034.91
Licensed FICA	01-200-720-317-211	79.17
TRA	01-200-720-317-218	84.24
Other Employee Benefits	01-200-720-317-260	7.86
General Supplies	01-200-720-317-401	80.69
Total Health Services	01-200-720-017-401	1,286.87
TOTAL HEALTH SELVICES		1,200.01
Social Work		
Salaries and Wages	01-200-740-317-170	716.16
Non-Licensed FICA	01-200-740-317-210	41.97
PERA	01-200-740-317-214	32.08
Other Benefits	01-200-740-317-260	5.41
Total Social Work		795.62
English		`a
Teachers Salaries	01-300-220-317-140	6,524.77
Licensed FICA	01-300-220-317-211	495.18
TRA	01-300-220-317-218	531.16
Group Hospitalization	01-300-220-317-220	171.15
Other Employee Benefits	01-300-220-317-260	44.94
Instructional Supplies	01-300-220-317-430	578.48
Total English		8,345.68
A Bally are associated		
Mathematics Teachers Salaries	01-300-256-317-140	3,594.46
		267.35
Licensed FICA	01-300-256-317-211	292.57
TRA	01-300-256-317-218	292.57 172.74
Group Hospitalization	01-300-256-317-220	172.74
Other Employee Benefits	01-300-256-317-260	
Instructional Supplies	01-300-256-317-430	<u>704.42</u>
Total Mathematics		5,049.96
Assurance of Mastery		
Teachers Salaries	01-200-411-317-140	3,088.07
Licensed FICA	01-200-411-317-211	214.42
TRA	01-200-411-317-218	251.40
Other Employee Benefits	01-200-411-317-260	9.90
Total Assurance of Mastery		3,563.79
		
Total Expenditures		<u> </u>
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Elementary Education 1-6		40.000.00
Teachers Salaries	01-100-203-317-140	13,896.07
Aldes Salaries	01-100-203-317-141	110.82
Substitute Teachers	01-100-203-317-145	340.82
Licensed FICA	01-100-203-317-211	1,028.84
TRA	01-100-203-317-218	1,156.58
Group Hospitalization	01-100-203-317-220	844.89
Other Employee Benefits	01-100-203-317-260	85.77
Repairs and Maintenance	01-100-203-317-360	31.77
Instructional Supplies	01-100-203-317-430	1,211.44 18,707.00
Total Elementary Education		10,707.00
Counseling		
Teachers Salaries	01-300-710-317-140	368.76
Licensed FICA	01-300-710-317-211	28.07
TRA	01-300-710-317-218	30.01
Group Hospitalization	01-300-710-317-220	17.19
Other Employee Benefits	01-300-710-317-260	1.07
Noninstructional Supplies	01-300-710-317-401	10.48
Instructional Supplies	01-300-710-317-430	83.10
Total Counseling		538.68
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Health Services		
Teachers Salaries	01-200-720-317-140	351.11
Licensed FICA	01-200-720-317-211	26.86
TRA	01-200-720-317-218	28.58
Other Employee Benefits	01-200-720-317-260	2.66
Noninstructional Supplies	01-200-720-317-401	48.56 457.77
Total Health Services		497.77
Social Work		
Salaries and Wages	01-200-740-317-170	291.37
Non-Licensed FICA	01-200-740-317-210	17.58
PERA	01-200-740-317-214	13.05
Other Benefits	01-200-740-317-260	2.21
Total Social Work		324.21
English		
Teachers Salaries	01-300-220-317-140	2,496.53
Licensed FICA	01-300-220-317-211	190.88
TRA	01-300-220-317-218	203.22
Other Employee Benefits	01-300-220-317-260	17.14
Instructional Supplies	01-300-220-317-430	246.70
Total English	•	3,154.47
Mathematics		
Teachers Salaries	01-300-256-317-140	1,675.97
Licensed FICA	01-300-256-317-211	127.12
TRA	01-300-256-317-218	136.39
Group Hospitalization	01-300-256-317-220	85.25
Other Employee Benefits	01-300-258-317-260	9.31
Instructional Supplies	01-300-256-317-430	130.71
Total Mathematics		2,164.75
Assurance of Mastery		
Teachers Salaries	01-200-411-317-140	2,903.77
Aides Salaries	01-200-411-317-141	4,149.96
Non-Licensed FICA	01-200-411-317-210	317.47
Licensed FICA	01-200-411-317-211	193.95
PERA , TRA	01-200-411-317-214	193.72
Group Hospitalization	01-200-411-317-218 01-200-411-317-220	236.29 120.08
Other Employee Benefits	01-200-411-317-260	9.88
Total Assurance of Mastery	41-244-11-11-244	8,125.12
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Total Expenditures		33,472.00

Figure atoms Education 4 C		
Elementary Education 1-6 Teachers Salaries	01-100-203-317-140	13,319.57
Aides Salaries	01-100-203-317-141	289.56
Other Salaries and Wages	01-100-203-317-185	571.41
FICA	01-100-203-317-210	1,039.70
PERA	01-100-203-317-214	5.20
TRA	01-100-203-317-218	1,127.00
Group Hospitalization	01-100-203-317-220	711.09
Other Employee Benefits	01-100-203-317-260	102.56
Travel	01-100-203-317-366	189.25
Noninstructional Supplies	01-100-203-317-401	228.93
Instructional Supplies	01-100-203-317-430	247.67
Individualized Instructional Materials	01-100-203-317-433	128.98
Textbooks and Workbooks	01-100-203-317-460	679.27
Total Elementary Education		18,640.19
Counseling		
Teachers Salaries	01-300-710-317-140	600.06
FICA	01-300-710-317-210	45.65
TRA	01-300-710-317-218	48.84
Group Hospitalization	01-300-710-317-220	27.90
Other Employee Benefits	01-300-710-317-220	2.64
Noninstructional Supplies	01-300-710-317-401	54.48
Standardized Tests	01-300-710-317-461	12.38
Total Counseling		791.95
Health Services		
Other Salaries	01-200-720-317-185	317.81
FICA	01-200-720-317-210	24.31
TRA	01-200-720-317-218	25.87
Other Employee Benefits	01-200-720-317-220	2.41
Noninstructional Supplies	01-200-720-317-401	48.50
Total Health Services		418.90
English	04 300 330 347 440	3,200,41
Teachers Salaries	01-300-220-317-140 01-300-220-317-210	244.58
FICA	01-300-220-317-218	260.52
TRA	01-300-220-317-210	17.43
Insurance Noninstructional Supplies	01-300-220-317-401	21.15
Instructional Supplies	01-300-220-317-430	0.45
Individualized Instructional Supplies	01-300-220-317-433	15.92
Textbooks and Workbooks	01-300-220-317-460	164.96
Total English		3,925.40
-		
Mathematics Teachers Salaries	01-300-256-317-140	2,028.97
FICA	01-300-256-317-210	150.65
TRA	01-300-256-317-218	165.14
Insurance	01-300-258-317-220	96.45
Other Employee Benefits	01-300-256-317-220	11.32
Textbooks and Workbooks	01-300-256-317-460	102.41
Total Mathematics	0.000 200 000 100	2,554.94
Assurance of Mastery	04 200 247 247 440	1 141 20
Teachers Salaries	01-200-217-317-140	1,141.29 4,693.18
Aides Salaries FICA	01-200-217-317-141 01-200-217-317-210	4,093.10
PERA	01-200-217-317-210	221.06
TRA	01-200-217-317-214	92.91
Employee Insurance	.01-200-217-317-218	30.27
Other Employee Benefits (01-200-217-317-220	8.87
Total Assurance of Mastery	4 1 2 4 5 1 C 4 1 C 6 1 C	6,629.67
·	•	
Psychological Services	04 200 720 247 255	40.004 ne
Consulting Services	01-200-730-317-305	19,664.95
Total Expenditures		52,626.00
1000.000		



MEMORANDUM

TO:

Judith H. Dutcher

FROM:

Ed Gannott - I.S.D. #413 - Marshall Public Schools

SUBJECT:

Compensatory Education Revenue

DATE

June 10, 1997

In response to your questions in your letter dated May 21, 1997 to Ms. Kathy Reiber:

Question #1: YES, but at this time it would be very time-consuming to reconstruct the

information.

Question #2: NONE,

Questions #3: NO. The previous statute stated that the districts may code expenditures but until 1996-97 it was not mandatory.

Sincerely,

Ed Gannott

I.S.D. #413

Marshall Public Schools

EG:jvw



MEMORANDUM

RECEVE

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TO:

Mark Kerr

FROM:

Ed Gannott

ISD #413 Marshall Public School

SUBJECT:

Compensatory Education Revenue

DATE:

July 2, 1997

All of our Compensatory Education Revenue was used for purposes set forth in Statute, but not coded to finance code 317. The previous Statute stated that the districts may code expenditures, but until 1996-97 it was not mandatory.

The following is a summary of our expenditures:

90-91 FY \$46,657.00

Aide	\$ 8,000.00
In-service Training	30,000.00
Instructional Supplies	8,657.00

91-92 FY \$104,920.00

Aide	8,500.00
In-service Training	32,000.00
Bilingual	9,000.00
Instructional Supplies	20,000.00
Curriculum Ed. Assessment	5,000.00
Health Services	30,420.00

92-93 FY \$138,775.00

Aide	\$ 9,000.00
In-service Training	34,000.00
Instructional Supplies	30,000.00
Psychological	10,000.00
Health	30,420.00
Bilingual	10,000.00
Curriculum Ed. Assessment	4,000.00
Counseling	11,355.00

93-94 FY \$106,079.00

Aide	\$9,500.00
In-service Training	34,000.00
Instructional Supplies	12,159.00
Psychological	10,000.00
Health	30,420.00
Bilingual	10,000.00

<u>94-95 FY</u> \$109,242.00

Aide	\$9,600.00
In-service Training	34,000.00
Instructional Supplies	9,142.00
Psychological	10,000.00
Health	30,500.00
Bilingual	16,000.00

<u>95-96 FY</u> \$171,916.00

Aides	\$11,000.00
In-service Training	36,000.00
Instructional Supplies	29,916.00
Psychological	20,000.00
Health	34,000.00
Bilingual	16,000.00
Curriculum Ed. Assessment	5,000.00
Counseling	20,000.00

If we can be of any more assistance, please contact us.

Sincerely,

Ed Gannott

Marshall Public Schools

EG:mlm



MESABI EAST SCHOOLS

Independent School District No. 2711
Administrative Offices
Aurora, Minnesota 55705

(218) 229-3321 (218) 865-6434 FAX (218) 229-3736

June 5, 1997

Ms. Judith Dutcher State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher,

In response to your letter date May 21, 1997, I have determined that the Compensatory Education Revenue received by our district has been completely expended but was not coded properly. These expenditures were included in our instructional area codes and not specifically to UFARS finance code 317. Reclassifying these amounts on our records could be done if necessary.

I have discussed the 1992-93 and 1993-94 reporting with our auditors and we agree that at the time of the audit, the figures we had were not the total amount allocated. If necessary, the proper amounts could be reclassified in the correct codes.

Please contact me if you need further information.

Cordially.

Kendra Steenerson

Accountant

cc: D. Wain



MESABI EAST SCHOOLS

Independent School District No. 2711
Administrative Offices
Aurora, Minnesota 55705

(218) 229-3321 (218) 865-6434 FAX (218) 229-3736

July 1, 1997

Mr. Greg Hierlinger Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103-2139

Dear Mr. Hierlinger,

1000 00.

The district has expended compensatory education funds received from 1991 to 1996 to meet the needs of students whose educational achievement was below the level established for a pupil of their age.

Expenditures were coded to the following UFARS codes and should reflect the underspent amounts you indicated in the letter dated May 21, 1997 from your office.

<u>1992-93</u> :		
01-100-201-000-000-140	Boase Kindergarten Salaries	\$ 50.00
<u>1993-94</u> :		
01-100-201-000-000-140	Boase Kindergarten Salaries	\$ 10,768.00
01-100-201-000-000-211	Boase Kindergarten FICA	824.00
01-100-201-000-000-218	Boase Kindergarten TRA	876.00
01-100-201-000-000-295	Boase Kindergarten Fringe Benefits	1,185.00
01-101-201-000-000-140	Bray Kindergarten Salaries	6,502.00
01-101-201-000-000-211	Bray Kindergarten FICA	497.00
01-101-201-000-000-218	Bray Kindergarten TRA	529.00
01-101-201-000-000-295	Bray Kindergarten Fringe Benefits	993.00
	, 5	\$ 22,174.00
		·, · · · · · · · ·
<u> 1994-95</u> :		
01-100-201-000-000-140	Boase Kindergarten Salaries	\$ 10,473.00
01-100-201-000-000-140 01-100-201-000-000-211	Boase Kindergarten Salaries Boase Kindergarten FICA	\$ 10,473.00 801.00
	Boase Kindergarten FICA	
01-100-201-000-000-211	Boase Kindergarten FICA Boase Kindergarten TRA	801.00 853.00
01-100-201-000-000-211 01-100-201-000-000-218 ,	Boase Kindergarten FICA Boase Kindergarten TRA Boase Kindergarten Fringe Benefits	801.00
01-100-201-000-000-211 01-100-201-000-000-218 01-100-201-000-000-295	Boase Kindergarten FICA Boase Kindergarten TRA	801.00 853.00 1,896.00
01-100-201-000-000-211 01-100-201-000-000-218 01-100-201-000-000-295 01-100-201-000-000-430	Boase Kindergarten FICA Boase Kindergarten TRA Boase Kindergarten Fringe Benefits Boase Kindergarten Inst. Supplies	801.00 853.00 1,896.00 28.00
01-100-201-000-000-211 01-100-201-000-000-218 01-100-201-000-000-295 01-100-201-000-000-430 01-100-203-000-000-140	Boase Kindergarten FICA Boase Kindergarten TRA Boase Kindergarten Fringe Benefits Boase Kindergarten Inst. Supplies Boase Instructional Salaries	801.00 853.00 1,896.00 28.00 62,793.00

Mr. Greg Hierlinger July 1, 1997 Page 2

1994-95 Cont'd:		•	10.000.00
01-100-203-000-000-295	Boase Instructional Fringe Benefits	\$	10,069.00
01-100-203-000-000-430	Boase Instructional Supplies		1,065.00
01-101-201-000-000-140	Bray Kindergarten Salaries		3,179.00
01-101-201-000-000-211	Bray Kindergarten FICA		243.00
01-101-201-000-000-218	Bray Kindergarten TRA		259.00
01-101-201-000-000-295	Bray Kindergarten Fringe Benefits		835.00
01-101-203-000-000-140	Bray Instructional Salaries		29,938.00
01-101-203-000-000-211	Bray Instructional FICA		2,290.00
01-101-203-000-000-218	Bray Instructional TRA		2,437.00
01-101-203-000-000-295	Bray Instructional Fringe Benefits		4.771.00
		\$1	141,845.00
<u>1995-96</u> :			
01-100-201-000-000-140	Boase Kindergarten Salaries	\$	11,682.00
01-100-201-000-000-141	Boase Kindergarten Aide Salary		6,266.00
01-100-201-000-000-210	Boase Kindergarten FICA		1,373.00
01-100-201-000-000-214	Boase Kindergarten Aide PERA		246.00
01-100-201-000-000-218	Boase Kindergarten TRA		951.00
01-100-201-000-000-295	Boase Kindergarten Fringe Benefits		1,098.00
01-100-201-000-000-430	Boase Kindergarten Inst. Supplies		17.00
01-100-203-000-000-140	Boase Instructional Salaries		62,448.00
01-100-203-000-000-211	Boase Instructional FICA		4,777.00
01-100-203-000-000-218	Boase Instructional TRA		5,083.00
01-100-203-000-000-295	Boase Instructional Fringe Benefits		8,167.00
01-100-203-000-000-430	Boase Instructional Supplies		1,781.00
01-101-201-000-000-140	Bray Kindergarten Salaries		6,669.00
01-101-201-000-000-211	Bray Kindergarten FICA		510.00
01-101-201-000-000-218	Bray Kindergarten TRA		543.00
01-101-201-000-000-295	Bray Kindergarten Fringe Benefits		949.00
01-101-203-000-000-140	Bray Instructional Salaries		42,936.00
01-101-203-000-000-211	Bray Instructional FICA		3,285.00
01-101-203-000-000-218	Bray Instructional TRA		3,495.00
01-101-203-000-000-295	Bray Instructional Fringe Benefits		5,449.00
01-101-203-000-000-403	Bray Instructional Supplies		648.00
01-301-220-000-000-140	English Instructional Salaries		22,869.00
01-301-220-000-000-210	English Instructional FICA		1,749.00
01-301-220-000-000-218	English Instructional TRA		1,862.00
01-301-220-000-000-295 *	English Inst. Fringe Benefits		1,764.00
01-301-220-000-000-430	English Instructional Supplies		266.00
01-301-256-000-000-140	Math Instructional Salaries		24,683.00
01-301-256-000-000-210	Math Instructional FICA		1,888.00

Mr. Greg Hierlinger July 1, 1997 Page 3

1	995	-06	Con	+'4.
- 1	990	-90	COL	H (J.

01-301-256-000-000-218	Math Instructional TRA	\$	2,009.00
01-301-256-000-000-295	Math Instructional Fringe Benefits		2,893.00
01-301-256-000-000-430	Math Instructional Supplies		128.00
		\$2	28 484 00

This should satisfy any reporting requirements you requested.

Cordially,

Kendra Steenerson

Accountant

cc: D. Wain





Policy and Strategic Services

807 Northeast Broadway Minneapolis. MN 55413-2398 (612) 627-2191 FAX: 627-2152 email: pgoren@mpls.k12.mn.us

Communications

(612) 627-2199

Budget

(612) 627-2161

Development and Government Relations

(612) 627-2190

Finance

(612) 627-2107

General Counsel

(612) 627-2016

Intergovernmental Relations/Legislative Program

(612) 627-2453

Labor Relations

(612) 627-2011

Project Compliance

(612) 627-2117

Research, Evaluation and Assessment (612) 627-2095

Student Accounting

(612) 627-2091

Executive Director Paul Goren

RECEIVED

JUN 26 1997

STATE AUDITOR

June 25, 1997

Honorable Judith H. Dutcher, State Auditor State of Minnesota Office of the State Auditor 525 Park Street, Suite 400 Saint Paul, MN 55103

Dear Ms. Dutcher:

I would like to apologize for the delay in responding to your letter of inquiry dated May 13, 1997. I never received the letter. Only through inquiries by your office did the District realize that such a letter existed. It was subsequently faxed to the District on June 17, 1997.

As I understand your letter, the Department of Children, Families and Learning has reported to you that the Minneapolis Public School District has underspent Compensatory Education Revenue from the State of Minnesota for the fiscal years 1991 through 1996.

Before addressing the three questions posed in your letter let me take this opportunity to explain the process followed by the District with respect to reporting how Compensatory Funds are used. Compensatory Revenue Funds are an intregal part of the District resources and accordingly included as such in establishing any fiscal year budget. At the end of the fiscal year the District prepares a written report identifying how the funds are used during the fiscal year. Based upon this written report the expenditures are coded according to the required UFARS Finance Code (317) and submitted to the Department of Children. Families and Learning via the District's submission of its UFARS Finance Tape.

Due to several reorganizations and restructuring of duties through the 1994-95 school year the responsibility for the preparation of the annual written report, and therefore the coding of the expenditures, was inadvertently dropped. The written report for fiscal year 1995-96 has been completed and submitted to the Department of Children, Families and Learning. An audit entry correcting the coding of these compensatory expenditures was submitted to and accepted by the Department on May 28, 1997. It is the District's intention to complete this same process over the summer for all the remaining open years identified in your letter. The District will provide you with copies of the submissions as they are completed.

Honorable Judith H. Dutcher, State Auditor June 25, 1997 page 2

Let me now address the specific questions raised in your letter of May 13, 1997.

1. Were the amounts identified above spent for those purposes set forth in Minn. Stat. 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.

The District believes that all Compensatory Revenue Funds were spent only for the purposes set forth in statute. The District will provide you with copies of the written reports and a summary of expenditures by UFARS codes as each year is completed. A copy of the written report for fiscal year 1995-96 as well as the UFARS summary received back from the Department of Children, Families and Learning is attached.

2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat 124A.28. specify the amounts and purposes of such expenditures.

The District expends all Compensatory Education Revenue only for purposes provided in Statute.

3. Was all Compensatory Education Revenue received by the District maintained in separate accounts so that expenditures from said funds could be identified as required by Minn Stat 124A.28, subd.2?

The District believes that it has expended annually all the Compensatory Revenue funds received for that fiscal year and interprets the requirements of Minn Stat 124A.28, subd.2 to mean that any unexpended funds at any year end are required to be maintained in a separate account as a reservation of fund balance.

I hope this information helps in your evaluation of the Districts expenditure of Compensatory Revenue funds. If you need any additional information or clarification please contact David Dudycha, Assistant to the Superintendent at (612) 627-2009.

Paul D. Goren

Executive Director

cc: David Kenny, Office of the State Auditor

Enc:

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Divo special funding allocations from the State of Minnesota granted each year to the Minneapolis Public Schools are the compensatory Education Revenue and Desegregation Grant and Levy. The state's intended outcome for the Compensatory Funds is a support the educational needs of students whose achievement is below expectations, while the Desegregation Grant outcome is associately to address racial isolation and promote racial balance. The challenge of the Minneapolis Public Schools is to align the use of these funds with the district's Strategic Direction to produce results that are consistent with the legislative intent.

The three goals of the Minneapolis Public Schools Strategic Direction that staff and school communities used to set priorities and allocate the Compensatory Education Revenue and Desegregation Grant and Levy are:

- •increase the achievement of all children. Eliminate the gaps in student achievement so that gaps are not correlated with socio-economics, race or gender.
- •Increase the trust and involvement of all community stakeholders.
- •Improve leadership and accountability throughout the district.

The implementation of the Eliminating the Gap policies, passed by the Minneapolis Public Schools Board of Education in June, 1995, became the focus of the district during 1995-96 to accomplish these strategic goals. Twenty-two separate strategic issues and policy concerns were identified in the Eliminating the Gap policies to address two main areas - student achievement and race. As a result, the Compensatory Education Revenue and Desegregation Grant and Levy funds were directed at producing results identified in these policies.

se district is required to report how these funding resources were used. This report identifies how the budget priorities were scated for the Compensatory Education Revenue and Desegregation Grant and Levy to accomplish the outcomes identified in the uninating the Gap policies. It does not identify total needs or other resources utilized to meet these needs. The format of the report aentifies key strategic issues, the budget programs descriptors that were the source of the funding activity, and its allocation.

Compensatory Education Revenue

The Compensatory Education Revenue was targeted at increasing student achievement and the services needed to eliminate the learning gaps for all students. The strategies used were:

 Direct instruction for students performing below standards with s 	ignificant learning needs (LEP, Special	
Education, Alternative Schools)		\$22,658,737
• Extended instructional time (summer school, high five, all-day ki	ndergarten)	S 1,524,244
• Instructional materials		S 942.276
•Staff development to gain skills to meet the educational needs of	students performing below standards	S 940,610
•Allocations directly to sites for discretionary use to support learning	ing and safety needs	S 8,660,000
•Safety and student discipline to support learning climates		\$ 2,595.132
• Family/community involvement		S 169,168
	Total Expenditures	\$37.490.167
	Total Revenue	\$37,490,167

Desegregation Grant and Levy

The Desegregation Grant and Levy in 1995-96 was targeted both at student achievement and racial issues. The primary outcome of these funds was to deploy systems that hold the Minneapolis Public Schools accountable for eliminating the learning gaps of all soudents whose actual performance is below high academic standards.

We began with •Developing <u>high curriculum standards</u> for all students to achieve	\$ 681,506
We are putting into place strategies such as	
•Development and recruitment of teachers of color and support of preparation programs	\$ 118,105
•Support of newly-configured community schools for instructional materials and equipment	\$ 1,500,000
•Address student and family needs caused by living in poverty	\$ 2,671,354
•Increase instructional support through lower class size at both magnet and community schools	\$13,172,096
Our main mechanism that checks our success in meeting those high standards is the	
•Development of an accountability system for district, sites, teachers and students to know the progress	
of students toward curriculum standards	\$ 1,050,571

Total Expenditures \$19.193.632

complead.doc Total Revenue \$19.193.632

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RUN LWTB 05/28/97 MUNNESOTA DEPT. OF CHILDREN, FAMILIES & LEARNING PAGE 1
RUN TIME 11:36 REPORT REQUEST
PERIOD 90/95/92

BCL025 31 TITLE EXPENDITURE GUIDELINE

SEQUENCE TOT SER PAG FIC SEQUENCE TOT SER PAG FIC REQUESTOR FUNRALY J X ---BSVRGN LAST RUN DATE 05/23/97 OCZNUM 4 X BCURGN YTO TIMES RUN 60 ---PROPRIM 5 X COVECTE ---JOB NUMBER 8579 FIVANUM 6 X CONDST ---OBJNUM 7 LEGIDST ---CRSNUM DATYER 1 DST 2 DELLAB DSTNUM COUNTIN VOERCN

OPTIONS: X 1 EXPENDITURES

KEYS:

DATYER 95 -9 DST 000103 FURNIM 000001 FNANDM 000317

DISTRIBUTION: PAPER FICHE SPACING SINGLE MUF. YES DENNIG. 1 FORM MIDE

MINNESOTA DEPT. OF CHILDREN, FAMILIES & LEARNING EXPENDITURE GUIDELINE

PAGE 1 REPORT BCL025-31

HEPORT SEQUENCE:

DATTER 95-96 DATA YEAR
DAT 0001-03 MIEREAPOLIS
FUNNUM 001 GENERAL
OGZNUM 005 DISTRICTWIDE

PROBLEM 605 GEN INSTRUCTION SUPP FNAMEM 317 COMPENSATORY ED

FRANCE 311 CONFA	SAIUAI FA					
	ADOPTED	REVISED	WEXT YEAR	rrp	MUDIT	YID-AMT
OBJNUM DESCRIPTION	BUDGET	BUDGET	BUDGET	AMOUNT	AMOURT	+ AUD-AMT
CDC.ICIT DOGGRITTEN	20202	000021	BUNGET	ANOUNT	Managa	4 VOD-VUI
143 LIC INSTR SUPP PERS	9.00	0.00	0.00	0.00	64,580.00	64,581.00
170 NON-INSTR SUPPORT	0.00	. 0.00	0.00	0.00	11.329.00	11,323.00
345 CONSULT FEE SERVICES	0.00	0.00	0.00	0.00	759.00	759.00
401 SUP & MAT-BON-INSTR	0.90	0.00	0.00	0.00	12,560.00	12,560.00
317 COMPERSATORY ED .	4.00	0.00	0.00	0.00	49,224.00	89,226.00
605 GEN INSTRUCTION SU	0.00	0.00	6.00	0.00	69,228.00	89,228.00
PRENUM 690 OTHER	INSTR SUPPORT					
	SATORY ED					
141 NLIC CLASSROON PERS	0.00	0.40	0.00	0.00	11.113.00	11.113.00
143 LIC INSTR SUPP PERS	8.00	0.00	0,00	0.00	57,620.00	57,620.00
170 NON-INSTR SUPPORT	9.00	0.00	0.00	0.04	11,201.00	11,201.00
317 COMPRNEATORY BD .	0.40	0.00	0.00	0.00	79,934.00	79,934.00
690 OTHER INSTR SUPPOR*	0.DD	0.00	0.00	0.00	79,934.00	79,934.00
005 DISTRICTMIDE .	0.00	0.00	0.00	0.00	169,162.00	169,162.00
OGZNUM 100 KLEMR	NTARY SERVICES		•			
	L ADMINISTRATM					
	ISATORY ED					
140 LIC CLASSROOM TOER	0.00	0.00	0.00	121.41	121.41-	0.00
170 NON-INSTR SUPPORT	436,030.00	436,030,00	443.544.00	370.665.47	370,665,47-	0.00
295 INTERDEPT SHPLOY BEN	0.00	0.00	0.00	314.73-	314.73	0.00
317. COMPENSATORY ED	436,030.00	436.030.00	443,544.00	370.472.15	370.472.15-	Ö.00
050 SCHOOL ADMINISTRAT'	436,030.00	436,030.00	443,544.00	370,472.15	370,472.15-	0.00
FRENUM 201 EDUC-	KIMDERGARTEN					•
	MSATORY ED			•		
140 LIC CLASSROOM TORR	667,100.00	667,100.00	745,400.00	677,305,20	40,886,20-	636,419.00
317 COMPINISATORY ED	667,100.00	667,100.00	745,400,00	677,305.20	40.486.20-	636,419.00
201 BOUC-KINDEMOARTEN	667,100.00	667,100.00	745,400.00	677,305.20	40,486.20-	636,419.00
	ELEMENTARY					
	MSATURY BD					
140 LIC CLASSROOM TOIR	6.337.027.00	6,337,027.00	6,567,320.00	6,347,607,31	2,017,607,31-	4,330,040.00
141 WLIC CLASSIOON PERS	177,171.00	177,178.00	342,940.00	179,634.14	91,337,14-	88,257,00
	9.00				0.00	9,00
143 LIC INSTR SUPP PERS 170 NOW-INSTR SUPPORT	14,566.00	0,00 14,566,00	5,050.00 114,020.00	0.00 5,758.02	5,75 8 .02-	0.00
185 SAL-OTIER	0.00	0.00	0.00	0.00	472,372.50	472,372,50
410 SUP 4 PAT-MON-INDIVD	18,320.00	18,320.00	0.00	0.00	537,630.00	537,638.00
317 COMPENSATORY ED	6,547,091.00	6,547,091.00	7.029.330.00	6,532,999.47	1,104,691.97-	5,428,307.50
203 EDDC-ÉLEMENTARY					1,104,691.97-	5,428,307.50
20) MARI-CLEPROTARI	6,547,091.0D	6,547,091,00	7,029,330.00	6,532,999.41	1,144,031.31-	3,420,301.50

MINNESOTA DEPT. OF CHILDREN, PANILLES & LEARNING EXPENDITURE GUIDELINE

PAGE 2 REPORT HOMAS-31

REPORT SEQUENCE:

DATYER 95-96 DATA YEAR
DST 0001-03 MINNEAPOLIS

FININUM 001 GENERAL (CONT) OGZENUM 100 BLEMENTARY SERVICES					
PROMUM 212 ART FWANDN 317 COMPENSATORY ED					
ADOPTED	REVISED	NEXT YEAR	YTD	AUDIT	TMA-OTY
OBJINUM DESCRIPTION BUXGET	BUUXET	BUDGET	THOURT	AMOUNT	THA-OUA +
140 LIC CLASSROOM TCHR 4,580.00	4,580.00	47,200,00	5,198.53	5,198.53-	0.00
317 COMPRNSATORY ED * 4,580.00	4,580.00	47,200.00	5,198.53	5,198.53-	0.00
212 ART • 4,500.00	4,580.00	47,200.00	5,198.53	5,198.53-	0.00
FRANK 218 GIFTED & TALENTED FRANK 317 COMPENSATORY ED					
140 LIC CLASSROOM TORN 0.00	0.00	14,160,00	0.00	0.00	0.00
317 COMPENSATORY BD * 0.00	0.00	14,160.00	0.00	0.00	0.00
218 GIFTED & TALKNIND * 0.00	0.00	14,160.00	0.00	0.00	0.00
PRONUM 220 ENGLISH-LANGUAGE ART PRANUM 317 COMPENSATORY BD					
140 LIC CLASSROOM TCHR 80,900.00	80,900.00	94,400.00	90,725.99	90,725.99-	0.01
317 COMPENSATORY RD . 80,900.00	80,900.00	94,400.00	90,725.99	90,725.99-	0.01
220 ENGLISH-LANGUAGE A* 80,900.00	80,900.00	94,400.00	90,725.99	90,725.99-	0.01
PROMUM 230 PORBIGM/MATIVE LANG PHANDM 317 COMPENSATORY BD					
140 LIC CLASSROOM TOUR 618,600.00	618,6DO.DQ	619,860.00	547,520.95	17,039.05	604,560.00
141 NLIC CLASSROOM PERS 19,049.00	19,049.00	17,908.00	281.38	581.38-	0.00
317 COMPENSATORY ED • 637,649.00	637,649.00	637,768.00	588,102.33	16,457.67	604,560.00
23¢ FORBICK/RATIVE LAN* 637,649.00	637,649.00	637,768.00	588,102.33	16,457.67	604,560.00
PRGIRIM 240 HEALTH-PHYED-REC					
FRANCIA 317 COMPENSATORY ED 140 LTC CLASSROOM TUNE 870,200.00	870,200.08	829,880.00	824,961.66	824,963.66-	0.00
317 COMPENSATORY ED * 870,200.00	870,200.00	829,880.00	824, 961.66	824,961.66-	0.00
240 HEALTH-PHYED-REC 4 870,200.00	870,200.00	829,880.00	824,961.66	824,961.66	0.01
PRONUM 258 HUSIC					
PNAMUM . 317 ; COMPENSATORY ED					
140 LIC CLASSROOM TCHR 32,060.00	32,060.00	61,360.00	27,496,83	27,496.83-	0.01
317 COMPROBATORY RD + 32,060.00	32,060.00	61,360.00	27,496.43	27,496.83	0.01
258 MISIC . * 32,060.00	32,060.00	61,360.00	27,496.83	27,496.83-	0.01
PROMIM 260 MATURAL SCIENCES PHAMUM 317 COMPENSATORY ED					
140 LIC CLASSROOM TCHR 45,800.00	45,800.00	0.00	52,860.00	52,860.00-	0.00
317 COMPENSATORY ED 45,800.00	45,800.00	0,00	52,060.00	52,860.00-	0.00 0.60
260 MATURAL SCIENCES • 45,800.00	45,800.00	0.00	52,860.00	52,860.00	0.00
PROMUM 420 SPECIAL BD GENERAL	•				
PRÁNKM 317 COMPENSATORY ED					102 220 55
140 LIC CLASSROOM TCHR 0.00	0.00	0.00	0.00	193,239.00	193,239.00

REPORT SEQUENCE:

DATYER 95-96 DATA YEAR DST 0001-03 MINNEAPOLIS

FUNDOM DOE GRICINAL

OCENUM 100 ELEMENTARY SERVICES
PROMUM 420 SPECIAL ED GENERAL

(CONT) PRANUM 317 COMPENSA	TORY BD					
	ADOPTED	REVIERD	NEXT YEAR	YTTD	AUDIT	YID-AHT
OBJNUM DESCRIPTION	BUDGET	BUDGRT	BUDGET	AMOUNT	AMOUNT	TIKK-DIJA +
143 LIC INSTR SUPP PERS	0.00	0.00	0.00	0.00	38,647.50	38,647.50
317 COMPENSATORY ED .	●. ●0	0.00	0.00	0.00	231,886.50	231,886.50
420 SPECIAL ED GENERAL*	●.00	0.00	0,00	0.00	231,806.50	231,886.50
PHANUM 317 COMPENSA	IILDHOOD-SPEC					
110 ADMIN/SUPERVISION	0.00	0.00	0.00	5,104.16	0.00	5,144.16
140 LTC CLASSROOM TORR	0.00	0.00	0.00	0.00	444,446.50	444,446,50
143 LIC INSTR SUPP PERS	0.00	0.00	0.06	0.00	52,787.34	52,787.34
317 COMPENSATORY ED .	0.00	. 0.00	0.00	5,184,16	497,233.84	502,418.80
425 BARLY CHILDHOOD-SP*	0.00	0.00	0.00	5,184.16	497,233.84	502,418.80
PROMIM 430 HOMEBOUR PRANUM 317 COMPENSA	NO ATORY ED	•				
140 LIC CLASSROOM TOUR	0.00	υ,00	0.00	0.00	96,620.00	96,620.00
317 COMPENSATORY ED .	0.00	0.00	0.00	0,00	96,620.00	96,620.00
420 HOMEBOUND *	0.00	0.00	0.00	0.00	96,620.00	96,620.00
FNANUM 317 COMPENS	IMP-MILD/MOD ATORY RD					
140 LIC CLASSWOOM TURK	0.00	0.00	0.00	0.00	463,770.00	463,770.00
141 MLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	96,620.00	96,620.00
143 LIC INSTA SUPP PERS	0.00	0.00	0.00	0.00	38,647.50	38,647.50
317 COMPENSATORY BD *	0.00	0.00	0.00	0.00	599,037.50	599,037.50
440 MENTAL IMP-MILD/HO*	0.00	0.00	0.00	0.00	599,037.50	599,037.50
PICANUM 317 COMPERS	imp-mod/sever Atory ed	•		•		
140 LIC CLASSROOM TCHR	0.00	0.00	0.00	0.00	328,508.00	328,500.00
141 MLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	57,971.50	57,971.50
170 MUN-INSTR SUPPORT	0.00	0.00	0.00	0.00	154,592.00	154,592.00
317 COMPENSATORY ED .	0.00	0.00	0.00	0.00	541,071.50	541,071.50
450 MENTAL IMP-MOD/SEV*	0.00	0.00	0.00	0.00	541,071.50	541,071.50
PRIMITED 317 COMPRISE	LLY IMPAIRED INTORY ED					
110 ADMIN/SUPERVISION	0.00	0.00	0.00	2,433.00	0.00	2,433.88
140 LIC CLASSROOM TORR	0.00	0.00	0.00	0.00	251,212.00	251,212.00
141 MLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	57,971.50	57,971.50
170 NOW-INSTR SUPPORT	0.00	0.00	0.00	0.00	94,115.12	94,185.12
317 COMPÉRSATORY ED *	0.00	0.00	0.00	2,433.88	403,360.62	405,892.50
460 PHYSICALLY IMPAIRE*	0.00	0.00	0.00	2,433,88	403,360.62	405,802,50

MINNESCTA DEPT. OF CHALFREM, FAMILIES & LEARNING EXPENDITURE GUIDBLINE

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REPORT SMOURICE:

DATYER 95-96 HATA YEAR
DST 0001-03 MINNEAPOLIS
FUNNUM 001 GENERAL
(CONT) OGZNEM 100 BLEMSHTARY SERVICES

PRONUM 465 DEAY-HAI	RD OF HBARING ATORY ED					
OBJINUM DESCRIPTION	ADOITED	BUDGET REVISED	HEXT YEAR BUDGET	OTY THUOMA	TIOUA	1HA-DIY
OBSIGN DESCRIPTION	MOGET	BUDGET	RODOLL	WHITCH	AMOUNT	+ AUD ANT
140 LIC CLASSROOM TCHR	D.00	. 0.00	0.00	0.00	135,268.00	135,268,00
141 MLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	19,324.00	19,324.00
317 COMPENSATORY ED *	0.00	0.00	0.00	0.00	154,592.00	154,592.40
165 DEAP-HARD OF HEARI*	0.00	0.00	0.00	0.00	154,592.00	154,591.00
	IMPAIRED					
	ATORY SO					
140 LIC CLASSROOM TCHR	4,540.00	4,510.00	4,720.00	0 40	695,664.00	695,664.00
117 COMPENSATORY ED * 470 SPEECH IMPAIRED *	4,580.00 4,580.00	4,580.00	4,720.00 4,720.00	0,\$0 0.00	645,664.00 645,664.00	695,664.00 695,664.00
470 SPEECH IMPAIRED	4,540.00	4,580.00	4,720.00	0.00	835,664.00	635,664.90
	ARNING DISAU.					
140 THE CLASSROOM TOPR	0.00	0.00	0.00	9.00	2,831,033.00	2,831,031.00
141 MLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	405,804.00	405,804.00
143 LIC INSTR SUPP PERS	0.00	0.00	0.00	0.00	38,647.50	38,647.50
317 COMPENSATORY ED .	0.00	0.00	0.00	0.00	3,275,484.50	3,275,411.50
490 SPEC LEARNING DISA+	0.00	0.00	0.00	0,00	3,275,484.50	3,275,484.50
FROMUM 492 AUTISTI FRANCM 317 COMPRNS	IC SATORY ED				1 .	
140 LIC CLASSROOM TURR	0.00	0.00	0.40	0.00	135,268.00	135,268,00
117 COMPENSATORY ED *	0,00	0.00	0,00	0.00	135,268.00	135,268.00
492 AUTISTIC	0.00	0.00	0.00	0.00	135,268.00	135,268.00
	IST/HEHAY PROB	٠.		•		
140 LIC CLASSROOM TCHR	0.00	0.00	0.00	0.00	463,770.00	463,770.00
141 MLTC CLASSROOM PERS	0.00	0.00	0.00	0.00	306,475.00	386,475.00
170 NON-INSTR SUPPORT	0.00	0.00	6.00	0.00	367,156.00	367,156.00
317 COMPENSATORY ED *	0.00	6.00	0.00	0.00	1,217,401.00	1,217,401.00
493 EMOT DIST/BRHAV PR*	0.00	0.00	b .00	0.00	1,217,401.00	1,217,401.00
	IONAL MEDIA					
110 ADMIN/SUPERVISION	41,670.00	41,670.00	0.00	34,508.90	0.00	34,504.90
143 LIC THATE SUPP PERB	Q.UU	0.00	66,780.00	0.00	34,508.90-	34,508.90-
117 COMPENSATORY ED *	41,670.00	41,670.00	66,780.00	34,508.90	34,508.90-	0.00
620 KDUCATIONAL MEDIA .	41,670.00	41,670.00	66,780.00	34,508.90	34,504.90-	0.00
	DEVELOPMENT					
110 ADMIN/SUPERVISION	0.00	\$.00	4.00	438.63	0.00	438,63

MINNESOTA DEPT. OF CHILDREN, PAMILIES & LEARNING EXPENDITURE GUIDELINE

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DATYEN 95-94 DATA YEAR
DST 0001-03 MINNEAPOLIS
FUNDAM 001 GENERAL
COZARM 100 ELEMENTARY SERVICES
PEGRAM 640 STAPF DEVELOPMENT

	PLOSA ED PASTONARIAL					
	ADOPTED	haurana				
OBJEUM DESCRIPTION	BUDGRT	REVISED	WEXT YEAR BUDGET	THOOKS	TICUA TRUUNA	IMA-UTY IMA-UUA +
obola, plocki, ilan	parot. t	BOLGET	BULARI	ACCORT	ANDOIN	4 Voth-Meri
140 LIC CLASSROOM TCHR	0.00	0.00	0.00	95,986.11	186, 193.89	282,180.00
143 LIC INSTR SUPP PERS	0.00	0.00	•,00	0.00	430.63-	430.63-
145 SUBSTITUTE TEACHER	0.00	0.00	●.00	0.60	53.750.00	53.750.00
145 GAL-OTHER	0.00	0.00	♦.80	0.00	40,312.50	40,312.50
105 COMMAN FEE SERVICES	0.40	0.00	4.00	0.40	53,750.00	53,750.00
366 TRAVEL-CONV-CONFEREN	0.40	0.00	8.00	●,●0	40,312.50	40,312.50
317 COMPENSATORY ED .	0.00	0.00	0.00	96,424,74	373,660.26	470,305.00
640 STAPF DEVELOPMENT *	0, 00	0.00	0.00	96,424.74	373,880.26	470,305.00
	SERVICES ATORY ED					
170 NOW-INSTR DUPPORT	79,212,00	75,212.00	63,686.00	113,834.04	113,834.04-	0.00
317 COMPENSATORY ED .	75.212.00	79,212.00	63, 686,00	113,834.04	113.614.64-	0.00
720 HEALTH SERVICES .	79,212.00	79,212.00	63,486,00	113,834.64	113,834,64-	0.00
	WORK SERVICES		•			•
110 ADMIN/SUPERVISION	0.00	0.00	0.00	1,187.10	0.00	1,107.10
143 LIC INSTR SUPP PERS	0.00	0.00	5.050.00	0.00	1,107.10-	1,167,10-
317 COMPENSATORY ED 4	3.00	0.00	5,050.00	1,167.10	1,187.10-	0.40
740 SOCIAL WORK SERVICE	0.00	0.00	5, 050,00	1,187.10	1,187,10-	0.00
	9,446,872.00	9,446,072.00	10,043,278.00	9,423,694.98	5,571,112.02	14,994,837.00
						•
	agoivraa val					
	ADMINISTRATA SATORY ED					
110 ADMIN/SUPERVISION	4.540.00		4 500 00	.0.00	0.00	0,00
170 NOW-INSTR SUPPORT	285,744.00	4,580.00 2 8 5,744.00	4,500.00 235,280.00	286,553.43	286,553.43-	0.40
305 COMSOLT PER SERVICES	458.00	458.00	0.00	0.00	0.00	0.60
317 COMPENSATORY SU	290,782.00	290,782.00	239,868.00	286,553.43	286,553.43-	4.00
050 SCHOOL ADMINISTRAT*	290,782.00	290,712.00	239,868.00	246,553.43	286,553.43-	4.00
	RCONDARY	•				
	SATORY ED			51		23 241 53
110 ADMIN/SUPERVISION	22,900.00	22,900.00	0.00	23,381.53	0.00 7.605.152.55	23,381,53 7,689,351,72
140 LIC CLASSROOM TOR	84,422.00	84,422.00	273,760.00	60, 199.13	24L, 014, 90-	71,522.00
141 MUIC CLASSROOM PRRS 143 LIC INSTR SUPP PERS	323,869.00	323,869.00 0.00	201,699.00 0.00	352,536.90 0.00	23,381.53-	23,381,53-
170 HON-INSTR SUPPORT	65.552.00	65,552.00	121,467.00	54.028.31	54,024,31-	0.00
115 SAL-OTHER	0.00	0.00	2,517.00	0.00	243,929.78	243,929.78
410 SUP 4 MAT-WON-INDIVD	0.00	0.00	0.00	0.00	537.630.00	537,638.00
317 COMPENSATORY NO	496,743.00	496,743.00	602.543.00	510.145.07	0.032.295.63	8,542,441.50
211 BOIC-SECONDARY	196,713.00	496,743.00	602,543.00	510,145.87	8,032,295.63	8,542,441.50
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MINNESSITA DEET. OF CHILDREN, PAMILIES & LEARNING EXPENDITURE QUIDBLINE

PAGR 6 REFORT BCLD25-31

REPORT SEQUENCE:
DATYER 95-96 DATA YEAR

PRONUM 220 ENGLIST	OFIZ					
OBJEUM DESCRIPTION	ADOPTED BUDGET	BODGE1 BRAISED	HUDGET YEAR	UTY TREPOHA	TITUDA	THA-CITY + AUD-AHT
140 LIC CLASSROOM TCHR	902,220.00	907,220.00	990,840.00	905,665.16	995,665.16-	U.00
317 COMPRESATORY ED .	902,220.00	902,220.00	990,840.00	905,665.16	905,665.16-	0.00
220 ENGLISH-LANGUACE A*	902,220.00	902,220.00	990,840.00	905,665.16	905,665.16-	U.#0
PHANTON 317 COMPEN	n/mative linig Satory ed					
140 LIC CLASSROOM TCHH	536,560.00	536,560.00	541,160.00	547,105.05	2,315,900.95	2,863,044.00
141 NLIC CLASSROOM PERS	31,980.00	31,980.00	0.00	25,082.34	25,082.34-	0.10
317 CUMPERSATORY ED	560,540.00	568,540,00	541,160.00	572,217.39	2,290,826.61	2,863,044.00
330 LOSEIGN/NYLIAR IVA.	568,540.00	568,540.00	541,160.00	572,217.39	2,290,826.61	2,863,044.00
	-Pityed-rec Satory ed					
140 LIC CLASSROOM TOHR	479, 060.00	479,060.0D	387,040.00	448,536.36	448,536.36	0.00
317 COMPENSATORY RD .	479,060.00	479,060.00	J87,040.00	440,536,36	448,536.36-	0.00
240 HRALTH-PHYED-REC .	479,060.00	479,560.00	387,040.00	440,536.36	448,536.36-	0.00
	LIVING ECIENC					
140 LIC CLASSROOM TOWN	45,000.00	45,800.00	47,200.DO	46,652.D3	46,652.03-	0.00
317 COMPENSATORY ED 4	45,800.00	45,800.00	47,200.00	46,652.03	46,652.03-	0.00
250 FAMILY LIVING SCIE	45,400.00	45,800.00	41,208.00	46,652,03	46,652.03-	0.00
	HIAL EDUCATION					
140 LIC CLASSROOM TCHR	45,400.00	45,800.00	35,800.00	33,448.94	33,448.94-	P.00
317 COMPENSATORY ED 4	45,800.00	45,800.00	35,800.00	33,444.94	33,448.94-	0.00
255 INDUSTRIAL EDUCATIA	45,800.00	45,800.00	35,800.00	33,448.94	33,448,94-	0.00
PRONUM 256 MATHER PRIANUM 317 COMPER	SATORY ED					
140 LIC CLASSROOM TOUR	1,096,120.00	1,096,120.00	1,013,640.00	1,110,431.60	1,110,431.60-	0.00
317 COMPRISATORY ED .	1,096,120.00	1,096,120.00	1,013,645.00	1,110,431.60	1,110,431.60-	0.00 0.00
256 PONTHERONTICE	1,096,120.00	1,095,120.00	1,013,640.00	1,110,431.60	1,110,431.60-	V.00
	NSATORY ZD					
140 LIC CLASSROOM TCHR	14,040.00	14,040.00	35,600.00	24,108.74	24,100.74 -24,100.74	0.00 0.00
317 CUMPENSATORY ED 5 258 MUSIC 6	14,040.00 14,040.00	14,040.00 14,040.00	35,600.00 35,600.00	24,108.74 24,108.74	24,108.74-	0.30
230 80315	AL SCIENCES	14,040.00	33,600.00	28,200.74	24,100.77	
	NEATORY ED					
140 LIC CLASSROOM TCHR	645,140.00	645,140.0N	623,840.00	664,418.80	661,818.90-	0.00

RIM DATE 05/28/97 RUN TIME 11:36 MINNESOTA DELT. OF CHILLIREM, FAMILIES & LEARNING EXPENDITURE GUIDELINE

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REPORT SEQUENCE:
DATYER 95-96 DATA YEAR
DST 0001-01 MINNEAPOLIS
FUNDIM 001 GENERAL
OUZNUM 300 SECUNDARY SERVICES

OCEMIN 300 SECONDARY SE PROMUM 260 MATURAL SCIE (CONT) FRANKM 317 COMPENSATORE	MCES					
OBJNUM DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	NEXT YEAR BUDGET	YTD AMOUNT	TIQUA TIRUCHA	THA-CITY THA-CIUA +
	5,140.00 5,140.00	645,140.00 645,140.00	623,840.00 623,840.00	664,818.80 664,818.80	664,818.80- 664,818.80-	ā.80 ā,80
PRONUM 270 SOC SCIENCE/ PRANUM 317 COMPENSATORY						
	, 690.00	838,890.00	713,200.00	801,337,15	801,337.15-	1,00
	1.832.00	1,932.00	0.00	0.00	0.00	.00
317 COMPENSATORY ED * 640	7.722.60	840,722.00	713,200.00	801,337,15	801,337,15-	0.00
270 SOC SCIENCE/SOC ST* 840	722.00	840,722.00	733,200.00	801,337.15	801,337.15-	0.00
PROMUM 331 PERSONAL FAI PRANTM 317 COMPENSATOR:			,			
140 LIC CLASSROOM TOWN	●. DB	0.00	0.00	5,234.07	5,238.87-	0.00
317 COMPENSATORY ED *	0.00	0.00	0.00	5,236.87	5,238.87-	0.00
331 PERSONAL FAM LIV S*	●.00	0.00	0.00	5,238.87	5,238.07-	0.00
PROMUM 420 SPECIAL ED (PRANUM 317 COMPENSATOR			•			
140 LIC CLASSROOM TCHE	0.00	0.00	0.00	0.00	193,219.00	193,239.00
143 LIC INSTR SUPP PERS	0.00	0.00	0.00	0.00	38,647.50	38,647.50
317 CONPENSATORY ED .	0.00	0.00	0.00	0.00	231,006.50	231,486.50
420 SPECIAL NO GENERAL.	0.00	0.00	0.00	0.00	231,896.50	231,846.50
PROPRIM 425 BARLY CHILD FRANCIN 317 COMPENSATOR	YED					
140 LIC CLASSROOM TCIR	0.00	0.00	0.00	0.00	444,446.50	444,446.50
143 LIC INSTR SUPP PERS	0.00	0.00	0,00	0.00	57.971.50	57,971.50
317 COMPENSATORY ED .	0.00	0.00	0.00	0,00	502,418.00	502,410.00 502,410.00
425 BARLY CHILDHOOD-SP*	0.00	0.00	0.00	0.00	502,418.00	502,610.00
PRCHUM 430 HONEBOUND PRANUM 317 CONPENSATOR	Y ED					
140 LIC CLASSROOM TOUR	9.00	0.00	0.00	0.00	96,620,0 0.	96,620.00
317 COMPERSATORY ED .	6.00	9.00	0.00	0.00	96,620.00	96,620.00
430 HOMEBOURD 4	. DO	0.00	0.00	0.00	96,620.00	96,620.00
PRONON 440 MESTAL THR- PHANUM 317 COMPRISATOR	RY RD					
110 LIC CLASSROOM TOR	0.00	0.00	0,00	0.00	463,770.00	463,770.00
141 NLIC CLASSROOM PERS	0.00	0.00	0.00	♦.00	96,620.00	96.620.00
143 LIC INSTR SUPP PERS	0.00	0.00	0.00	♦.00	38,647.50	38,647.50
317 COMPENSATORY ED 4	0.00	0.00	0.00	.00	699,037.50	699,037.50
440 MENTAL IMP-MILLD/MO*	0.00	0.00	0.00	0.00	599,037,50	599,037.50

MINNESOTA DEPT. OF CHILDREN, FAMILIES & LEARNING EXPENDITURE CUIDELINE

PACH REPORT DCL025-31

REPORT SEQUENCE:

DATYER 95-96 DATA YEAR DST 0001-03 MINNEAPOLIS

(CONT) OGZNUM 300
PRENUM 450
PRINUM 317

GENERAL SECUEDARY SERVICES MENTAL IMP-MOD/SEVER COMPENSATORY BO

	ADOPTED	REVISED	NEXT YEAR	YTD	TIMM	YTG-AM7
OBJEM DESCRIPTION	BUDGET	BUICET	BUDGET	AMOUNT	AMOUNT	F AUD-AMT
140 LIC CLASSROOM TCHR	2.22					
141 NLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	128,508.00	328,509.00
170 NON-INSTR SUPPORT	0.00	0.00	0.00	0.00	57,971.50	57,971.50
317 COMPERSATORY ED	Q .00	0.00	0.00	0.00	154,592.00	154,592.00
450 MENTAL IMP-MOD/SEV*	0.00 0.00	0.00	0.80	0.00	541,071.58	541,071.50
450 PENINE IMP-NOU/SE4"	0.00	0.00	0.00	0.00	541,071.50	541,071.50
	LLY IMPATRED ATORY ED					
140 LIC CUASSROOM TOIR	0.00	0.00	0.00	0.00	251,212.00	251, 212.00
141 MLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	57,971.50	57,971.50
170 NON-INSTR SUPPORT	0.00	0.00	0.00	0.00	95,619.00	96,619.00
317 COMPRESATORY RD	0.00	0.00	0.00	0.00	405,802.50	405,802.50
460 FHYSICALLY IMPAIRE*	0.00	0.00	0.60	0.00	405,802.50	405,402,50
	RD OF HEARING					
140 LIC CLASSROOM TOUR	. 0.00	0.00	0.00	0.00	135,268,00	135,260.00
141 BLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	19,324.00	19,324.00
317 COMPENSATORY ED *	0.00	0.00	0.00	. 6.60	154,692.00	154,592.00
465 UBAP-HARD OF HRARI *	0.00	0.00	0.00	0.00	154,592.00	154,592.00
PRONUM 470 SPERCH PNANUM 317 COMPENS		•				
140 LIC CLASSROOM TOTAL	O. (+0	0.00	0.00	0.00	695,664.00	695,664.09
317 COMPENSATORY ED .	Q.OD	0.00	0.00	0.00	695,664.00	695,664.D0
470 SPEECH_INPAIRED	0.00	0.00	0.00	0.00	695,664.00	695,664.00
PHANUM, 317 COMPENS	LARNING DISABL SATORY ED					
140 LTC CLASSROOM TCHR	0.00	0.00	0.00	0.00	2,931,033.00	2,031,033.00
141 NLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	405,804.00	405, BO4.00
143 LIC INSTRUCTOR PERS	0.06	0.00	0.00	0.00	38,647.50	38,647.50
317 COMPENSATORY XD .	0.00	0.00	0.00	0.00	3,275,484.50	3,275,484.50
490 SPEC LEARNING DISA.	0.00	0.00	0.00	D.00	3,275,484.50	3,275,484.50
PRGRUM 432 AUTIST PHANUM 317 COMPEN	IC SATORY ED					
140 LIC CLASSROOM TOTAL	0.00	. 0 00	0.00	0.00	135,260.00	135,268,00
117 COMPENSATORY ED *	0.00	0.00	0.00	ο. σο	135,268.00	135,268.00
492 AUTISTIC	0.00	0.00	0.00	0.60	135,268.00	135,268.00
	IST/BEHAV PROB					
140 LIC CLASSROOM TCHR	D.00	0.00	0.00	0,00	463,770.00	463,770.00
140 INC CEMPSROOM ICAR	U. W	0.00	5.00	0,50	,.,.,	,

MINNESOTA DEPT. OF CHILDREN, PAMILIES & LEARNING EXPENDITURE QUIDELINE

PACIE 9 REPORT BCL025-31

REPORT SEQUENCE:

DATYER 95-96 DATA YEAR
DST 0001-03 MINNEAPOLIS
FUNDRIM 001 GENERAL
OGENEN 300 SECONDARY SERVICES
PRORUM 493 EMOT DIST/BEHAV PROB
FNARUM 317 COMPENSATORY ED

(CONT) FHARUM 317 COMPEN	SATORY ED					
•	ADOPTED	REVISED	NEXT YEAR	עווץ	TIGUA	YTD-ANT
OBJNUM DESCRIPTION	BUDGET	DUDGET	BUDGET	AMOUNT	TRUCHA	+ AUD-AMT
141 NLIC CLASSROOM PERS	0.00	0.00	0.00	0.00	386,475.00	386,475.00
170 MON-INSTR SUPPORT	0.00	0.00	0.00	0.00	367,156.00	367, 156.40
317 COMPRESSATORY ED .	0.00	8.00 ·	0.00	0.00	1,217,401.00	1,217,401,10
493 MMUT DIST/BBHAY PR*	0.00	0.00	0.00	0,00	1,217,401.00.	1,217,401,00
PRENUM 605 CEN 11	NSTRUCTION SUPP					
FMANUM 317 COMPE	MSATORY ED					
110 ADMIN/SUPERVISION	9.00	0.00	0.00	0.00	2,405,637.54	2,405,637.54
140 LIC CLASSROOM TORR	●.00	4.04	0.00	9.00	187,860.62	187,860.62
185 SAL-OTHER	●.00	9,00	0.00	0.00	1,633.94	1,633.04
317 COMPENSATORY ED .	●.●●	●,●0	0.00	9.00	2,595,132.00	2,595,132.00
605 GEN INSTRUCTION SU	0.00	●.00	0.00	0.00	2,595,132.00	2,595,132.00
	DEVELOPMENT					
	NSATORY ED					
110 ADMIN/SOPERVISION	0.00	0.00	0.00	126.33	0.00	126.33
140 LIC CLASSROUN TONR	0.00	9.00	0.00	50,186.61	231,993.39	282,180.00
141 LIC INSTR SUPP PERS	0.00	0.00	0.00	0.00	626.33	●26.33~
145 SUBSTITUTE TRACHER	0.00	0.00	0.00	0.00	53,750.00	53,750.00
185 SAL-OTHER	D.00	0.00	0.00	. 0.00	40,312.50	40,312.50
305 CONSULT FEE SERVICES	0.00	0.00	0.00	0.00	\$3,750.00	53,750.00
J66 TRAVEL-COMV-COMPEREN	0.00	0.00	0.00	0.00	49,312.50	40,312,50
317-COMPENSATORY ED	9.00	0.00	Ø. 1 0	51,012.94	419,292.06	470,305.00
640 STAPP DEVELOPMENT *	pò.o	0.00	0.00	51,012.94	419,292.06	470,305.00
	BELING/GUIDANCE					
	ensatory ed					
110 Admin/Supervision	53,895.00	53,895.00	0.00	46,787.43	0.00	46,707.43
141 LIC INSTR SUPP PERS	0.00	4.00	69,091.90	0.00	46,707.43-	46,707,43-
317 CUMPENSATORY ED .	53,895.00	53,855.00	69,691.00	46,787.43	46,787.43-	0.50
710 COUNSELING/GUIDANC*	53,495,04	53,895.00	69,091.00	46,787.43	46,787.43-	0.00
	TH SERVICES					
	ENSATORY ED					2.00
170 NON-INSTR SUPPORT	10,109.00	10,109.00	0,100.00	10,442.93	10,442.93-	0.00 0.00
317 COMPENSATORY ED	20,189.00	10,189.00	8,180.00	10,442.93	10,442.93-	
720 HEALTH SERVICES	10,109.00	10,149.00	0,180.00	10,442.93	10,442.93-	0.00
300 BECONDARY SERVICES	5,489,051.00	5,489,051.00	5,320,202.00	5,517,397.64	16,808,770.36	22,326,168.00
DOL GENERAL	14,935,923.00	14,935,923.00	15,371,490.00	14,941,092.62	22,549,074.38	37,490,167.00
REPORT TOTAL *	14,935,923.00	14,935,921.00	15,371,480.00	14,941,092.62	22,549,074.38	37,490,167.00

ACCOUNT CODE DESCRIPTIONS FOR THE OFFICE OF THE STATE AUDITOR

ORG	PRG	FIN	OBJ	DESCRIPTION
DISTRICT REFERENCE NO:		11		
005	605	317	143	Salary: Lic.Gen. Support, Districtwide, for Compensatory Ed.
005	605	317	170	Salary: Non-Inst. Gen. Support, Districtwide, for Compensatory Ed.
005	605	317	305	Consultant Fees, Gen. Support Districtwide, for Compensatory Ed.
005	605	317	401	Supplies & Materials, Gen. Support Districtwide, for Compensatory Ed.
005	690	317	141	Salary: Non-Lic .Other Support, Districtwide, for Compensatory Ed.
005	690	317	143	Salary: Lic. Other Support, Districtwide, for Compensatory Ed.
005	690	317	170	Salary: Non-Inst. Other Support, Districtwide, for Compensatory Ed.
100	201	317	140	Salary: Kind. Licensed Teacher for Compensatory Ed.
100	203	317	140	Salary: El. Licensed Teacher for Compensatory Ed.
100	203	317	141	Salary: Non-Lic. El Classroom Personnel for Compensatory Ed.
100	203	317	185	Salary: Other El. for Compensatory Ed.
100	203	317	430	El. Supplies & Materials for Compensatory Ed.
100	230	317	140	Salary: El. Licensed Teacher Foreign/Native Lang. for Compensatory Ed.
100	420	317	140	Salary: El. Licensed Teacher Special Ed. for Compensatory Ed.
100	420	317	143	Salary: El. Licensed Inst. Support, Special Ed. for Compensatory Ed.
100	425	317	110	Salary: El. Early Childhood Adm. for Compensatory Ed.
100	425	317	140	Salary: El. Licensed Teacher, Early Childhood, for Compensatory Ed.
100	425	317	143	Salary: El. Licensed Inst. Support, Early Childhood, for Compensatory Ed.
100	430	317	140	Salary: El. Licensed Teacher, Homebound, for Compensatory Ed.
100	440	317	140	Salary: El. Licensed Teacher, Mental Imp., for Compensatory Ed.

Department of Children, Families, and Learning

100 100	440 440	317 317	141 143	Salary: Non-Lic. El Classroom Personnel, Mental Imp., for Compensatory Ed. Salary: El. Licensed Inst. Support, Mental Imp., for Compensatory Ed.
100	450	317	140	Salary: El. Licensed Teacher, Mental Imp., for Compensatory Ed.
100	450	317	141	Salary: Non-Lic. El. Classroom Personnel, Mental Imp., for Compensatory Ed.
100	450	317	170	Salary: Non-Inst. Other Support, Mental Imp., for Compensatory Ed.
100	460	317	110	Salary: El. Physically Imp. Adm. for Compensatory Ed.
100	460	317	140	Salary: El. Licensed Teacher, Physically Imp., for Compensatory Ed.
100	460	317	141	Salary: Non-Lic. El Classroom Personnel, Physically Imp., for Compensatory Ed.
100	460	317	170	Salary: Non-Inst. Other Support, Physically Imp., for Compensatory Ed.
100	465	317	140	Salary: El. Licensed Teacher, Hearing Imp., for Compensatory Ed.
100	465	317	141	Salary: Non-Lic. El. Classroom Personnel, Hearing Imp., for Compensatory Ed.
100	470	317	140	Salary: El. Licensed Teacher, Speech Imp., for Compensatory Ed.
100	490	317	140	Salary: El. Licensed Teacher, Learning Dis., for Compensatory Ed.
100	490	317	141	Salary: Non-Lic. El. Classroom Personnel, Learning Dis., for Compensatory Ed.
100	490	317	143	Salary: El. Licensed Inst. Support, Learning Dis., for Compensatory Ed.
100	492	317	140	Salary: El. Licensed Teacher, Autistic., for Compensatory Ed.
100	493	317	140	Salary: El. Licensed Teacher, Emotionally Imp., for Compensatory Ed.
100	493	317	141	Salary: Non-Lic. El. Classroom Personnel, Emotionally Imp., for Compensatory Ed.
100	493	317	170	Salary: Non-Inst. Other Support, Emotionally Imp., for Compensatory Ed.
100	640	317	110	Salary: El. Staff Dev. Adm. for Compensatory Ed.
100	640	317	143	Salary: El. Licensed Inst. Support, Staff Dev., for Compensatory Ed.
100	640	317	145	Salary: El. Substitutes, Staff Dev., for Compensatory Ed.
100	640	317	185	Salary: Other El., Staff Dev., for Compensatory Ed.
100	640	317	305	El.Contracted Services, Staff Dev. for Compensatory Ed.
100	640	317	366	El.Travel, Staff Dev. for Compensatory Ed.
100	720	317	170	Salary: Non-Inst. Other Health Services, for Compensatory Ed.

Department of Children, Families, and Learning

100	740	317	110	Salary: El. Social Services. Adm. for Compensatory Ed.
100	740	317	143	Salary: El. Licensed Inst. Support, Social Services, for Compensatory Ed.
300	050	317	110	Salary: Lic. Sec. School Adm., for Compensatory Ed.
300	050	317	170	Salary: Non-Inst. Sec. School Adm., for Compensatory Ed.
300	050	317	305	Sec. Consultant Fees, School Adm., for Compensatory Ed.
•••		0.47	440	
300	211	317	110	Salary: Sec. Adm. for Compensatory Ed.
300	211	317	140	Salary: Sec. Licensed Teacher for Compensatory Ed.
300	211	317	141	Salary: Non-Lic.Sec.Classroom Personnel for Compensatory Ed.
300	211	317	143	Salary: Sec. Licensed Inst. Support for Compensatory Ed.
300	211	317	170	Salary: Non-Inst.Sec. School Adm., for Compensatory Ed.
300	211	317	185	Salary: Other Sec. for Compensatory Ed.
300	211	317	430	Sec. Supplies & Materials for Compensatory Ed.
300	230	317	140	Salary: Sec. Licensed Teacher Foreign/Native Lang. for Compensatory Ed.
300	420	317	140	Salary: Sec. Licensed Teacher Special Ed. for Compensatory Ed.
300	420	317	143	Salary: Sec. Licensed Inst. Support, Special Ed. for Compensatory Ed.
				· · · · · · · · · · · · · · · · · · ·
300	425	317	140	Salary: Sec. Licensed Teacher, Special Ed., for Compensatory Ed.
300	425	317	143	Salary: Sec. Licensed Inst. Support, Special Ed., for Compensatory Ed.
300	430	317	140	Salary: Sec. Licensed Teacher, Homebound, for Compensatory Ed.
300	440	317	140	Salary: Sec. Licensed Teacher, Mental Imp., for Compensatory Ed.
300	440	317	141	Salary: Non-Lic. Sec. Classroom Personnel, Mental Imp., for Compensatory Ed.
300	440	317	143	Salary: Sec. Licensed Inst. Support, Mental Imp., for Compensatory Ed.
300	450	317	140	Salary: Sec. Licensed Teacher, Mental Imp., for Compensatory Ed.
300	450	317	141	Salary: Non-Lic. Sec. Classroom Personnel, Mental Imp., for Compensatory Ed.
300	450	317	170	Salary:Sec. Non-Inst. Other Support, Mental Imp., for Compensatory Ed.
300	460	317	140	Salary: Sec. Licensed Teacher, Physically Imp., for Compensatory Ed.

Department of Children, Families, and Learning

300 300	460 460	317 317	141 170	Salary: Non-Lic.Sec. Classroom Personnel, Physically Imp., for Compensatory Ed. Salary: Sec. Non-Inst. Other Support, Physically Imp., for Compensatory Ed.
300	465	317	140	Salary: Sec. Licensed Teacher, Hearing Imp., for Compensatory Ed.
300	465	317	141	Salary: Non-Lic. Sec. Classroom Personnel, Hearing Imp., for Compensatory Ed.
300	470	317	140	Salary: Sec. Licensed Teacher, Speech Imp., for Compensatory Ed.
300	490	317	140	Salary: Sec. Licensed Teacher, Learning Dis., for Compensatory Ed.
300	490	317	141	Salary: Non-Lic. Sec. Classroom Personnel, Learning Dis., for Compensatory Ed.
300	490	317	143	Salary: Sec. Licensed Inst. Support, Learning Dis., for Compensatory Ed.
300	492	317	140	Salary: Sec. Licensed Teacher, Autistic., for Compensatory Ed.
300	493	317	140	Salary: Sec. Licensed Teacher, Emotionally Imp., for Compensatory Ed.
300	493	317	141	Salary: Non-Lic.Sec. Classroom Personnel, Emotionally Imp., for Compensatory Ed.
300	493	317	170	Salary: Sec. Non-Inst. Other Support, Emotionally Imp., for Compensatory Ed.
300 -	605	317	110	Salary: Sec. Adm., Inst. Support, for Compensatory Ed.
300	605	317	140	Salary: Sec. Licensed Teacher, Inst. Support, for Compensatory Ed.
300	605	317	185	Salary: Other Sec. Inst. Support for Compensatory Ed.
300	640	317	110	Salary: Sec. Staff Dev. Adm. for Compensatory Ed.
300	640	317	140	Salary: Sec. Licensed Teacher, Staff Dev., for Compensatory Ed.
300	640	317	143	Salary: Sec. Licensed Inst. Support, Staff Dev., for Compensatory Ed.
300	640	317	145	Salary: Sec. Substitutes, Staff Dev., for Compensatory Ed.
300	640	317	185	Salary: Other Sec., Staff Dev., for Compensatory Ed.
300	640	317	305	Sec.Contracted Services, Sec. Staff Dev. for Compensatory Ed.
300	640	317	366	Sec. Travel, Staff Dev. for Compensatory Ed.
300	710	317	110	Salary: Sec. Guidance Adm. for Compensatory Ed.
300	710	317	143	Salary: Sec. Licensed Inst. Support, Guidance Services, for Compensatory Ed.
300	720	317	170	Salary: Sec. Non-Inst. Other Health Services, for Compensatory Ed.



MINNEAPOLIS PUBLIC SCHOOLS

807 Northeast Broadway Minneapolis, Minnesota 55413-2398 (612) 627-2009 FAX: (612) 627-2005

DAVID DUDYCHA
Assistant to the Superintendent

BOARD OF EDUCATION
ANN BERGET
JUDITH L. FARMER
BILL GREEN
ANN N. KAARI
LOUIS KING
ROSS TAYLOR
DENNIS VAN AVERY

SPECIAL SCHOOL DISTRICT NO. 1

An equal opportunity school district

September 24, 1997

Ms. Jennifer Mohlenhoff Office of State Auditor 525 Park Street, Suite 400 St. Paul, MN 55102

Dear Jennifer.

Re:

Status of Compensatory Funds Audit

On August 5, 1997 the Minneapolis Public Schools submitted to the Department of Children, Families and Learning the coding for the 1994-95 Compensatory Funds. We are waiting to receive a final report from them to verify the coding. We did not want to proceed to review the coding for 1993-94 until receiving confirmation that the coding of 1994-5 was acceptable to the Department of Children and Family Learning. As we stated in our letter to you on June 25 the process of reporting to you the coding of previous years is dependent on the verification of the coding of expenses by the Department of Children, Families and Learning. We have not been able to complete our report to you due to the delay in processing by the Department of Children and Family Learning. As soon as we receive the 1994-95 coding verification, we will then submit 1993-94 coding to the Department of Children and Family Learning for its verification.

Sincerely,

Paul Goren

Executive Director

Policy and Strategic Services

David Dudvcha

Assistant to the Superintendent

PG:DD/do



MINNEAPOLIS PUBLIC SCHOOLS

807 Northeast Broadway Minneapolis, Minnesota 55413-2398 (612) 627-2009 FAX: (612) 627-2005

DAVID DUDYCHA
Assistant to the Superintendent

BOARD OF EDUCATION
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ROSS TAYLOR
DENNIS VAN AVERY

October 7, 1997

Ms. Jennifer Mohlenhoff Office of State Auditor 525 Park Street, Suite 400 St. Paul, MN 55102

Dear Jennifer:

On October 1st, Gary Farland, Manager UFARS, notified Chuck Irrgang, Minneapolis Public Schools Director of Finance, that the Department of Children, Families and Learning system is unable to edit past fiscal years' coding. Therefore, Minneapolis Public Schools' coded tape for 1994-95 sent to the Department of Children, Families and Learning on August 5, 1997, and prior years, cannot be processed.

Since the Department of Children, Families and Learning is unable to provide an edited tape of compensatory education expenditures to the Office of State Auditor, Minneapolis Public Schools is submitting written reports to you to comply with your request for previous years' expenditures.

We apologize for the delay in completing this audit. If we had known that the Department of Children, Families and Learning was unable to provide an electronic tape format, we could have submitted the written reports back in June.

If you have any further questions, please call.

Since**fe**ly,

Paul Gören

Executive Director

Policy and Strategic Services

David Dudycha

Assistant to the Superintendent

PG:DD/do

Minneapolis Public Schools Curriculum and Instruction

Use of Compensatory Funds Report 1990-91

The Minneapolis Public Schools received compensatory education funds allocated by the State legislature, to support programs which address the educational needs of at-risk students. This summary report reflects the use of compensatory education funds at the district level in 1990-91, in the total amount of \$23,880,320.00.

Administrative Staff

Adminstrutive	Staff				
Object Code	Organization	Title	F.T.E.'s	Compensatory	Monies
100-02	Elementary	Associate Superintendent	0.1	57,800	
100-02	Secondary	Assoc. Superintendent	0.1	\$7,800	
101-05	Elementary	Admin. Asst.	0.1	56,710	
101-05	Secondary	Admin. Asst.	0.1	\$6,710	
		Total	0.4	\$29,020	

Line Administration, Elementary and Secondary.

District administration staff must spend significant amounts of time dealing with the problems of discipline, suspensions, transfers, and program choice for at-risk students.

The Associate Superintendent of Secondary Education, the Associate Superintendent of Elementary Education, and the Administrative Assistants each are identified as providing .1 F.T.E. services to at-risk students.

Principal Sta	II.				
Object Code	Organization	Title	F.T.E.'s	Compensatory	Monies
102-06	Elementary	Principals	5.0	\$302.500	
112-10	Elementary	Principal - Extended		\$6,000	
102-07	Secondary	Principals	6.5	S393,250	
•	•	Total.	11.5	5701,750	

School Administration, Elementary and Secondary

Principals spend a large portion of each day working on the problems of attendance and discipline. At-risk students are often problematic in that they are more transient (mobile), are frequently absent, and have difficulty complying with the discipline policy. An additional administrator has been placed at five elementary schools to provide for additional needs of at-risk students.

Due to the need for administering summer school programs for at-risk students which provides for the remediation of skills and/or for obtaining credits toward graduation, additional administrative extended time is required.

Teaching Staff					
Object Code	Organization	Title	F.T.E.'s	Compensatory	Monies
103-11	Elementary	Teachers	20.0	S778.000	
103-18	Elementary	Teachers, Specialists	4.0	\$155,600	
103-12	Elementary	Teschers	150.0	S5.835.000	
103-18	Elementary	Teachers, Specialists	30.0	SI.167.000	
103-13	Secondary	Teachers	125.0	\$4,862,500	
103-16	Cur. & Instruc.	Teschers, ESL	13.6	5662,625	*
103-15	Yoc. Ed.: C & I	Teachers	6.6	5257.400	
108-32	Voc. Ed.: C & I	Teacher Coordinator	17.0	\$783,700	
103-12	Gilted/Telemed: C & I	Teachers	2.7	\$105,300	
		Tatal	373.9	\$14,607,125	

Teachers, Elementary and Secondary.

The grade K-6 program provides for the continuity of basic skills instruction for preadolescent and early adolescent students. A balanced curriculum will be identified for each student. Resources will be employed to meet individual needs of each student. Programs will address the learning objectives for each curriculum area and will provide opportunities for remediation. Benchmark texts will determine academic progress in basic skill areas. Building behavior interventions will be used as an indicator of climate, and school attendance figures will be used to determine progress.

The secondary schools guarantee equity among junior and senior high schools by providing a comprehensive core curriculum in each school. Some schools will have specialized courses and alternatives beyond the comprehensive program. Alternative curriculum options are offered for all secondary students. Special options such as Work Opportunity Center, PM school, Eden House, Menlo Park, PACE and MICE Partnerships are provided for students who are not successful in the regular school setting. Numerous basic and special support classes are provided for students who are below grade level and at-risk.

The LEP program is a site-based and principal-managed intervention that provides appropriate instruction to limited proficiency students based on student needs. It's goal is mainstreaming all students into the regular education program.

The vocational services at senior highs, junior highs and elementary centers provide students with skills and support to enhance the students' marketability in business. Vocational classes have historically been attractive to at-risk students who often want to gain skills to be able to work immediately after leaving school.

Students who are gifted and talented may also be at-risk, having problems of attendance, dropping out, chemical abuse, and underachievement. Compensatory funds provide additional teachers to address the needs of these students.

Support Stall		••	·		•
Object Code	Organization	Title	F.T.E.1s	Compensatory	Monies
100-03	Info/Technology	Admin, Info/Tech.	0.8	\$53.680	
152-73	Info/Technology	Info_Tech_Spec_ I	1.0	S27,415	
109-54	Eval. & Testing	Eval/Test Spec. II	1.0	S\$3,910	
109-54	Eval & Testing	Evel Test Spec. II	1.0	\$49,115	
152-74	Eval & Testing	Eval-/Text/Spec. I	1.5	\$37,620	
100-03	Soudent Wellare	Director	0.5	\$33,550	
109-51	Psych: Spec. Ed.	Psychologísis	1.0	S47,250	•
106-35	Joc. Wk: Spec. Ed.	Social Workers	9.5	\$399,000	
104-30	School Counsclors: Sec.	Counselors	13.0	\$607,100	

	SUPI	PLICE	Fax:612-627-2005 Oct 15 '97 10:31	P. 04
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114-31	School Counsciors: Sec.	Counselors .Ext.	563,905
151-65	Elementary	Paraprofessionals	5493,055
153-80	Health Serv.: Spec. Ed.	Nurses 6.0	\$209.700
	•	Total 35.3	\$2,075,300

Support Staff, Elementary and Secondary

The Information and Technology Department maintains basic student accounting records such as attendance, AFDC status, free/reduced lunch, credits, mobility, program changes, and grades. Atrisk tracking programs are developed and maintained for Chapter 1, Special Education, LEP, suspensions, health records, promotions, and summer school. Additional analyst support is required to collect and analyze the data related to the at-risk student.

Evaluation and Testing Services provides leadership to and the coordination of programs to assess the educational achievement of K-12 students. The Norm-Referenced and Benchmark Testing programs are utilized to improve the educational achievement of students in the basic skills areas of reading, language arts, writing and mathematics. Objectives are to assist in making promotion/retention decisions about students, and to identify the students who may need additional help to achieve the necessary skills to be awarded diplomacy. The assessment service also provides necessary lists of students who do not pass Benchmark tests, so that appropriate intervention and summer school programs may be compiled.

The Student Welfare Director provides liaison services to at-risk students with community agencies, correction facilities, city and neighborhood programs, and parents. Since many at-risk students require additional community and agency support, .5 F.T.E. of compensatory funds are used to provide this service. An additional responsibility of the Student Welfare Director is to assist building administrators in preventing gang activities in Minneapolis schools and to provide a safe learning environment for at-risk students.

Psychological Services provides assessments of handicapping conditions, referrals to community resources, and assistance to classroom teachers in addressing behavior problems exhibited by attisk students. In order to facilitate appropriate referrals and support to building staff, funds are used to purchase additional psychologists.

Social Workers follow-up on at-risk students who are exhibiting attendance problems. Referrals, counseling, and community interventions are provided to maintain at-risk students in school.

Counselors support and ensure the achievement, planning and direction of all Minneapolis, students in their pursuit of educational and career goals. Counselors promote personal development, success in education, planning for secondary and postsecondary education, and knowledge and decision-making concerning consideration of careers. Counselors continuously monitor achievement of students. They counsel all students but are especially invoived with students who have special needs those with behavior problems and those who are potential dropouts. Counselors spend a large percentage of their time assisting and supporting below grade level, at-risk students. Counselors utilize progress reports on a daily or weekly basis in order to properly mointor below grade level and at-risk students. Counselors utilize a large portion of time communicating with parents and guardians of students who are unsuccessful in school.

Paraprofessionals, working under the direction of the elementary classroom teacher, are used to provide additional educational support and academic review to at-risk students in the areas of reading and mathematics.

The Health Services program ensures that student health concerns will not become obstacles to learning. Good health is essential to educational success. Activities will include providing

ongoing health monitoring in each school building, providing health screening, assessment and referral services, including chemical use, strengthening teaming between nurses and chemical awareness staff with other building staff, and providing pregnancy prevention teams.

Clerical Staff Object Code	Organization	Title	F.T.E.'s	Compensatory	Monies
152-70	Elementary	Clerical	0.1	52.845	
152-71	Elementary	Secretary	0.1	\$2,839	
152-70	Secondary	Clerical	0.1	\$2,845	
152-71	Secondary	Secretary	0.1	\$3.218	
152-72	Elementary	Clerical	45.2	5933,380	
	•	Total	45.6	\$945.127	

Clerical Staff, Elementary and Secondary

Additional clerical staff is needed to provide assistance to administrators, teachers, students, and parents to meet the needs of at-risk students.

Purchased Goods,	Services, & Fringe	Benefits			
Object Code	Organization	Title	F.T.E.'s	Compensatory	Monles
300 Secondary .	Purchased Services	,		000,0002	
	Risk Management	Fringe Benefits	*	\$4,621,998	*
		Total	*	\$5,521,998	

Purchased Goods, Services, & Fringe Benefits

The acquisition of supplies and materials for at-risk students to ensure that appropriate materials are available. Due to high mobility and the need for specialized materials, additional purchased goods and services are needed.

The fringe benefits for full time employees is at approximately a 24% level.

Use of Compensatory Funds Report 1992-93

The Minneapolis Public Schools received compensatory education funds allocated by the State legislature, to support programs which address the educational needs of at-risk students. This summary report reflects the use of compensatory education funds at the district level in 1992-93, in the total amount of \$28,139,567.

Line Administration, Elementary and Secondary

Administrativ	e Staff			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
100-02	Elementary	Associate Superintendent	0.1	\$ 7,800
100-02	Secondary	Associate Superintendent	0.2	15,600
101-05	Elementary	Administrative Assistant	0.2	13,420
101-05	Secondary	Administrative Assistant	0.2	13,420
	•		Total	\$50,240

District administration staff must spend significant amounts of time dealing with the problems of discipline, suspensions, transfers, and program choice for at-risk students.

The Associate Superintendent of Secondary Education, the Associate Superintendent of Elementary Education and the Administrative Assistants are each identified as providing .1 F.T.E. and .2 F.T.E. services respectively to at-risk students.

School Administration, Elementary and Secondary

Principal Staf	f			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
102-06	Elementary	Principal	7.0	\$ 492,137
102-07	Secondary	Principal	6.5	381,858
	·	Extended		8,000
			Total	\$ 881,995

Principals spend a large portion of each day working on the problems of attendance and discipline. At-risk students are often problematic in that they are more transient (mobile), are frequently absent, and have difficulty complying with the discipline policy. An additional administrator has been placed at seven elementary schools ant 6.5 at secondary schools to provide for additional needs of at-risk students.

Due to the need for administering summer school programs for at-risk students which provides for the remediation of skills and/or for obtaining credits toward graduation, additional administrative extended time is required.

Teachers, Elementary and Secondary

Teaching Sta	iff			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
103-11	Elementary - Kdgtn	Teachers	. 27	\$ 1,127,518
103-11	Elementary	Specialists	5	212,500
103-18	Elementary	Teachers	177	7,522,500
103-13	Secondary	Teachers	36	1,530,000
103-16	ESL/LEP	Teachers	21	816,222
103-15	Vocational Ed	Teachers	6.6	235,521
103-12	Gifted & Talented	Teachers	3.5	148,750
103-15	Work Opportunity Ctr	Teachers	8	340,000
			Total	\$11,933,011

The grade K-6 program provides for the continuity of basic skills instruction for preadolescent and early adolescent students. A balanced curriculum will be identified for each students. Resources will be employed to meet individual needs of each student. Programs will address the learning objectives for each curriculum area and will provide opportunities for remediation. Benchmark tests will determine academic progress in basic skill areas. Building behavior interventions will be used as an indicator of climate, and school attendance figures will be used to determine progress.

The secondary schools guarantee equity among junior and senior high schools by providing a comprehensive core curriculum in each school. Some schools will have specialized courses and alternatives beyond the comprehensive program. Alternative curriculum options are offered for all secondary students. Special options such as Work Opportunity Center, PM School, Eden House, Menlo Park, PACE and MICE Partnerships are provided for students who are not successful in the regular school setting. Numerous basic and special support classes are provided for students who are below grade level and at-risk.

The LEP program is a site-based and principal-managed intervention that provides appropriate instruction to limited proficiency students based on student needs. It's goal is mainstreaming all students into the regular education program.

The vocational services at senior highs, junior highs and elementary centers provide students with skills and support to enhance the students' marketability in business. Vocational classes have historically been attractive to at-risk students who often want to gain skills to be able to work immediately after leaving school.

Students who are gifted and talented may also be at risk, having problems of attendance, dropping out, chemical abuse, and underachievement. Compensatory funds provide additional teachers to address the needs of these students.

Support Staff, Elementary and Secondary

Support Staff				
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
100-03 &			-	-
152-73	Student Accounting	Specialists		\$ 160,458
109-54	Research, Eval. & Assess.	Specialists	3	168,381
100-03	Student Welfare			19,959
109-51	Special Education	Psychologists	2	96,030
106-35	Special Education	Social Workers	13	900,658
104-20	Guidance and Counseling	Counselors	14	676,839
151-54	School & Site Serv.	Educational Assistants		1,800,000
153-80	Health Related Serv.	Nurses	8	338,240
			Total	\$4,160,565

The Student Accounting Department maintains basic student accounting records such as attendance, AFDC status, free/reduced lunch, credits, mobility, program changes, and grades. At-risk tracking programs are developed and maintained for Chapter I, Special Education, LEP, suspensions, health records, promotions, and summer school. Additional analysts support is required to collect and analyze the data related to the at-risk student.

The Research, Evaluation and Assessment Department provides leadership to and the coordination of programs to assess the educational achievement of K-12 students. The Norm-Referenced and Benchmark Testing programs are utilized to improve the educational achievement of students in the basic skills areas of reading, language arts, writing and mathematics. Objectives are to assist in making promotion/retention decisions about students, and to identify the students who may need additional help to achieve the necessary skills to be awarded diplomacy. The assessment service also provides necessary lists of students who do not pass Benchmark tests, so that appropriate intervention and summer school programs may be compiled.

Psychological Services provides assessments of handicapping conditions, referrals to community resources, and assistance to classroom teachers in addressing behavior problems exhibited by at-risk students. In order to facilitate appropriate referrals and support to building staff, funds are used to purchase additional psychologists.

Social Workers follow up on at-risk students who are exhibiting attendance problems. Referrals, counseling, and community interventions are provided to maintain at-risk students in school.

Counselors support and ensure the achievement, planning and direction of all Minneapolis students in their pursuit of educational and career goals. Counselors promote personal development, success in education, planning for secondary and post-secondary education, and knowledge and decision making concerning consideration of careers. Counselors continuously monitor achievement of students. They counsel all students but are especially involved with students who have special needs, those with behavior problems, and those who are potential dropouts. Counselors spend a large percentage of their time assisting and supporting below grade level, at-risk students. Counselors utilize progress reports on a daily or weekly basis in order to properly monitor below grade level and at-risk students. Counselors utilize a large portion of time communicating with parents and guardians of students who are unsuccessful in school.

Educational assistants, working under the direction of the elementary classroom teacher, are used to provide additional educational support and academic review to at-risk students in the areas of reading and mathematics.

The Health Related Services program ensures that student health concerns will not become obstacles to learning. Good health is essential to educational success. Activities will include providing ongoing health monitoring in each school building, providing health screening, assessment and referral services, including chemical uses, strengthening teaming between nurses and chemical awareness staff with other building staff, and providing pregnancy prevention teams.

Clerical Staff, Elementary and Secondary

Clerical Staff	·			•
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
152-70	Elementary	Clerical	50	\$1,400,415
152-72	Secondary	Clerical	10	278,238
			Total	\$1,678,653

Additional clerical staff is needed to provide assistance to administrators, teachers, students, and parents to meet the needs of at-risk students.

Purchased Goods, Services & Fringe Benefits

Purchased Go	ods, Services, & Fring	ge Benefits		
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
Supplies				\$ 1,239,208
Benefits	•			4,086,195
			Total	\$ 5,325,403

The acquisition of supplies and materials for at-risk students ensures that appropriate materials are available. Due to high mobility and the need for specialized materials, additional purchased goods and services are needed.

To Sites

Sites			
Object Code Organization	Title	F.T.E.'s	Compensatory Monies
School Specific Programs			\$5,788,353

\$5.7 million from state compensatory funds were distributed to elementary and secondary schools. These funds were used for a variety of program needs. The largest group paid from compensatory funds were teachers, followed by paraprofessionals, classroom materials and other building support needs (health assistants, bilingual interpreters, etc.)

TOTAL \$28,139,567

Use of Comp Funds 9293.doc

Use of Compensatory Funds Report 1993-94

The Minneapolis Public Schools received compensatory education funds allocated by the State legislature, to support programs which address the educational needs of at-risk students. This summary report reflects the use of compensatory education funds at the district level in 1993-94, in the total amount of \$31,136,688.

Line Administration, Elementary and Secondary

Administrative	e Staff			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
100-02	Elementary	Associate Superintendent	0.1	\$12,455
100-02	Secondary	Associate Superintendent	0.2	17,116
101-05	Elementary	Administrative Assistant	0.2	14,722
101-05	Secondary	Administrative Assistant	0.2	14,730
			Total	\$59,024

District administration staff must spend significant amounts of time dealing with the problems of discipline, suspensions, transfers, and program choice for at-risk students.

The Associate Superintendent of Secondary Education, the Associate Superintendent of Elementary Education and the Administrative Assistants are each identified as providing .1 F.T.E. and .2 F.T.E. services respectively to at-risk students.

School Administration, Elementary and Secondary

Principal Staff	Ī			•
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
102-06	Elementary	Principal	7	\$ 516,890
102-07	Secondary	Principal	6.5	432,739
	•	Extended	•	9,000
			Total	\$ 958,629

Principals spend a large portion of each day working on the problems of attendance and discipline. At-risk students are often problematic in that they are more transient (mobile), are frequently absent, and have difficulty complying with the discipline policy. An additional administrator has been placed at seven elementary schools and 6.5 at secondary schools to provide for additional needs of at-risk students.

Due to the need for administering summer school programs for at-risk students which provides for the remediation of skills and/or for obtaining credits toward graduation, additional administrative extended time is required.

Teachers, Elementary and Secondary

Teaching Staf	f			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
103-11	Elementary - Kdgtn	Teachers	25	\$ 1,071,022
103-11	Elementary	Specialists	5	214,204
103-18	Elementary	Teachers	180	7,490,000
103-13	Secondary	Teachers	45	1,498,000
103-16	ESL/LEP	Teachers	30	1,101,566
103-15	Vocational Ed	Teachers	6.6	191,843
103-12	Gifted & Talented	Teachers	3.5	149,943
103-15	Work Opportunity Ctr	Teachers	8	342,400
			Total	\$12,058,978

The grade K-6 program provides for the continuity of basic skills instruction for preadolescent and early adolescent students. A balanced curriculum will be identified for each students. Resources will be employed to meet individual needs of each student. Programs will address the learning objectives for each curriculum area and will provide opportunities for remediation. Benchmark tests will determine academic progress in basic skill areas. Building behavior interventions will be used as an indicator of climate, and school attendance figures will be used to determine progress.

The secondary schools guarantee equity among junior and senior high schools by providing a comprehensive core curriculum in each school. Some schools will have specialized courses and alternatives beyond the comprehensive program. Alternative curriculum options are offered for all secondary students. Special options such as Work Opportunity Center, PM School, Eden House, Menlo Park, PACE and MICE Partnerships are provided for students who are not successful in the regular school setting. Numerous basic and special support classes are provided for students who are below grade level and at-risk.

The LEP program is a site-based and principal-managed intervention that provides appropriate instruction to limited proficiency students based on student needs. It's goal is mainstreaming all students into the regular education program.

The vocational services at senior highs, junior highs and elementary centers provide students with skills and support to enhance the students' marketability in business. Vocational classes have historically been attractive to at-risk students who often want to gain skills to be able to work immediately after leaving school.

Students who are gifted and talented may also be at risk, having problems of attendance, dropping out, chemical abuse, and underachievement. Compensatory funds provide additional teachers to address the needs of these students.

Support Staff, Elementary and Secondary

Support Staff				
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
100-03 &				
152-73	Student Accounting	Specialists		\$ 181,509
109-54	Research, Eval. & Assess.	Specialists	3	168,082
100-03	Student Welfare			20,791
109-51	Special Education	Psychologists	2	116,268
106-35	Special Education	Social Workers	13	909,194
104-20	Guidance & Counseling	Counselors	14	697,708
151-54	School & Site Serv.	Educational Assistants		1,000,000
153-80	Health Related Serv.	Nurses	8	264,994
			Total	\$3,358,545

The Student Accounting Department maintains basic student accounting records such as attendance, AFDC status, free/reduced lunch, credits, mobility, program changes, and grades. At-risk tracking programs are developed and maintained for Chapter I, Special Education, LEP, suspensions, health records, promotions, and summer school. Additional analysts support is required to collect and analyze the data related to the at-risk student.

The Research, Evaluation and Assessment Department provides leadership to and the coordination of programs to assess the educational achievement of K-12 students. The Norm-Referenced and Benchmark Testing programs are utilized to improve the educational achievement of students in the basic skills areas of reading, language arts, writing and mathematics. Objectives are to assist in making promotion/retention decisions about students, and to identify the students who may need additional help to achieve the necessary skills to be awarded diplomacy. The assessment service also provides necessary lists of students who do not pass Benchmark tests, so that appropriate intervention and summer school programs may be compiled.

Psychological Services provides assessments of handicapping conditions, referrals to community resources, and assistance to classroom teachers in addressing behavior problems exhibited by at-risk students. In order to facilitate appropriate referrals and support to building staff, funds are used to purchase additional psychologists.

Social Workers follow up on at-risk students who are exhibiting attendance problems. Referrals, counseling, and community interventions are provided to maintain at-risk students in school.

Counselors support and ensure the achievement, planning and direction of all Minneapolis students in their pursuit of educational and career goals. Counselors promote personal development, success in education, planning for secondary and post-secondary education, and knowledge and decision making concerning consideration of careers. Counselors continuously monitor achievement of students. They counsel all students but are especially involved with students who have special needs, those with behavior problems, and those who are potential dropouts. Counselors spend a large percentage of their time assisting and supporting below grade level, at-risk students. Counselors utilize progress reports on a daily or weekly basis in order to properly monitor below grade level and at-risk students. Counselors utilize a large portion of time communicating with parents and guardians of students who are unsuccessful in school.

Educational assistants, working under the direction of the elementary classroom teacher, are used to provide additional educational support and academic review to at-risk students in the areas of reading and mathematics.

The Health Related Services program ensures that student health concerns will not become obstacles to learning. Good health is essential to educational success. Activities will include providing ongoing health monitoring in each school building, providing health screening, assessment and referral services, including chemical uses, strengthening teaming between nurses and chemical awareness staff with other building staff, and providing pregnancy prevention teams.

Clerical Staff, Elementary and Secondary

Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
152-70	Elementary	Clerical	50	\$1,440,931
152-72	Secondary	Clerical	10	289,052
	•		Total	\$1,729,983

Additional clerical staff is needed to provide assistance to administrators, teachers, students, and parents to meet the needs of at-risk students.

Purchased Goods, Services & Fringe Benefits

Purchased Goo	ods, Services, & Fring	e Benefits		
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
Supplies	-			\$ 1,200,000
Benefits				4,541,290
			Total	\$ 5,741,290

The acquisition of supplies and materials for at-risk students ensures that appropriate materials are available. Due to high mobility and the need for specialized materials, additional purchased goods and services are needed.

To Sites

Sites				
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
School Specific	Programs			\$7,259,950

\$7.2 million from state compensatory funds were distributed to elementary and secondary schools. These funds were used for a variety of program needs. The largest group paid from compensatory funds were teachers, followed by paraprofessionals, classroom materials and other building support needs (health assistants, bilingual interpreters, etc.)

TOTAL \$31,136,688

Use of Compensatory Funds Report 1994-95

The Minneapolis Public Schools received compensatory education funds allocated by the State legislature, to support programs which address the educational needs of at-risk students. This summary report reflects the use of compensatory education funds at the district level in 1994-95, in the total amount of \$35,571,926.

Line Administration, Elementary and Secondary

Administrative	e Staff			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
100-02	Elementary	Associate Superintendent	0.1	\$ 8,627
101-05	Elementary	Administrative Assistant	0.3	21,742
101-05	Secondary	Administrative Assistant	0.4	18,874
			Total	\$49,243

District administration staff must spend significant amounts of time dealing with the problems of discipline, suspensions, transfers, and program choice for at-risk students.

The Executive Director of School and Site Services and the Administrative Assistants each are identified as providing .1 F.T.E. services to at-risk students.

School Administration, Elementary and Secondary

Principal Staff	-			
Object Code	Organization	Title	F.T.E.'s	Compensatory Monics
102-06	Elementary	Principal	 8	\$ 561,600
102-07	Secondary	Principal	7.5	522,368
		Extended		9,000
			Total	\$1,092,968

Principals spend a large portion of each day working on the problems of attendance and discipline. At-risk students are often problematic in that they are more transient (mobile), are frequently absent, and have difficulty complying with the discipline policy. An additional administrator has been placed at five elementary schools to provide for additional needs of at-risk students.

Due to the need for administering summer school programs for at-risk students which provides for the remediation of skills and/or for obtaining credits toward graduation, additional administrative extended time is required.

Teachers, Elementary and Secondary

Teaching Staff					
Object Code	Organization	Title		F.T.E.'s	Compensatory Monies
103-11	Elementary - Kdgtn	Teachers		25	\$ 664,372
103-11	Elementary	Specialists		5 ′	132,874
103-18	Elementary	Teachers		190	8,137,130
103-13	Secondary	Teachers		58	2,483,966
103-16	ESL	Teachers	*	32	1,569,618
103-15	Vocational Ed	Teachers		6.6	288,887
103-12	Gifted & Talented	Teachers		3.5	149,943
103-15	Work Opportunity Ctr	Teachers		15	633,433
103-14	Special Ed	Teachers		11	301,917
103-11	High Five	Teachers		4	171,364
	-			Total	\$14,533,504

The grade K-6 program provides for the continuity of basic skills instruction for preadolescent and early adolescent students. A balanced curriculum will be identified for each students. Resources will be employed to meet individual needs of each student. Programs will address the learning objectives for each curriculum area and will provide opportunities for remediation. Benchmark tests will determine academic progress in basic skill areas. Building behavior interventions will be used as an indicator of climate, and school attendance figures will be used to determine progress.

The secondary schools guarantee equity among junior and senior high schools by providing a comprehensive core curriculum in each school. Some schools will have specialized courses and alternatives beyond the comprehensive program. Alternative curriculum options are offered for all secondary students. Special options such as Work Opportunity Center, PM School, Eden House, Menlo Park, PACE and MICE Partnerships are provided for students who are not successful in the regular school setting. Numerous basic and special support classes are provided for students who are below grade level and at-risk.

The LEP program is a site-based and principal-managed intervention that provides appropriate instruction to limited proficiency students based on student needs. It's goal is mainstreaming all students into the regular education program.

The vocational services at senior highs, junior highs and elementary centers provide students with skills and support to enhance the students' marketability in business. Vocational classes have historically been attractive to at-risk students who often want to gain skills to be able to work immediately after leaving school.

Students who are gifted and talented may also be at risk, having problems of attendance, dropping out, chemical abuse, and underachievement. Compensatory funds provide additional teachers to address the needs of these students.

P.08

Fax:612-627-2005

Support Staff, Elementary and Secondary

Support Staff Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
100-03 &	•			
1 52-7 3	Student Accounting	Specialists		\$ 190,696
109-54	Research, Eval. & Assess.	. Specialists	3	177,393
100-03	Student Welfare			19,531
109-51	Special Education	Psychologists	2	103,000
106-3 <i>5</i>	Special Education	Social Workers	20	1,398,760
104-20	Special Education	Counselors	14	697,708
151-54	School & Site Serv.	Educational Assistants		696,636
153-80	Health Related Serv.	Nurses	8	345,200
		•	Total	S3,828,924

The Student Accounting Department maintains basic student accounting records such as attendance. AFDC status, free/reduced lunch, credits, mobility, program changes, and grades. At-risk tracking programs are developed and maintained for Chapter I, Special Education, LEP, suspensions, health records, promotions, and summer school. Additional analysts support is required to collect and analyze the data related to the at-risk student.

The Research, Evaluation and Assessment Department provides leadership to and the coordination of programs to assess the educational achievement of K-12 students. The Norm-Referenced and Benchmark Testing programs are utilized to improve the educational achievement of students in the basic skills areas of reading, language arts, writing and mathematics. Objectives are to assist in making promotion/retention decisions about students, and to identify the students who may need additional help to achieve the necessary skills to be awarded diplomacy. The assessment service also provides necessary lists of students who do not pass Benchmark tests, so that appropriate intervention and summer school programs may be compiled.

Psychological Services provides assessments of handicapping conditions, referrals to community resources, and assistance to classroom teachers in addressing behavior problems exhibited by at-risk students. In order to facilitate appropriate referrals and support to building staff, funds are used to purchase additional psychologists.

Social Workers follow up on at-risk students who are exhibiting attendance problems. Referrals, counseling, and community interventions are provided to maintain at-risk students in school.

Counselors support and ensure the achievement, planning and direction of all Minneapolis students in their pursuit of educational and career goals. Counselors promote personal development, success in education, planning for secondary and post-secondary education, and knowledge and decision making concerning consideration of careers. Counselors continuously monitor achievement of students. They counsel all students but are especially involved with students who have special needs, those with behavior problems, and those who are potential dropouts. Counselors spend a large percentage of their time assisting and supporting below grade level, at-risk students. Counselors utilize progress reports on a daily or weekly basis in order to properly monitor below grade level and at-risk students. Counselors utilize a large portion of time communicating with parents and guardians of students who are unsuccessful in school.

Educational assistants, working under the direction of the elementary classroom teacher, are used to provide additional educational support and academic review to at-risk students in the areas of reading and mathematics.

The Health Related Services program ensures that student health concerns will not become obstacles to learning. Good health is essential to educational success. Activities will include providing ongoing health monitoring in each school building, providing health screening, assessment and referral services, including chemical uses, strengthening teaming between nurses and chemical awareness staff with other building staff, and providing pregnancy prevention teams.

Clerical Staff, Elementary and Secondary

Clerical Staf	Í
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Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
1 52-7 0	Elementary	Clerical	50	\$1,440,931
152-72	Secondary	Clerical	10	289,052
		•	Total	\$1,729,983

Additional clerical staff is needed to provide assistance to administrators, teachers, students, and parents to meet the needs of at-risk students.

Purchased Goods, Services & Fringe Benefits

Purchased Goods, Services, & Fringe Benefits

Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
Supplies Benefits		,		\$ 1,403,019 5,308,585
			Total	\$ 6.711.604

The acquisition of supplies and materials for at-risk students ensures that appropriate materials are available. Due to high mobility and the need for specialized materials, additional purchased goods and services are needed.

To Sites

Sites

21663				
Object Code	Organization	Title	F.T.E.'s	Compensatory Monies
School Specific	Programs		•	\$7,625,700

\$7.6 million from state compensatory funds were distributed to elementary and secondary schools. These funds were used for a variety of program needs. The largest group paid from compensatory funds were teachers, followed by educational assistants, classroom materials and other building support needs (health assistants, bilingual interpreters, etc.)



Independent School District No. 152

Townsite Centre - 810 4th Avenue South

Moorhead, Minnesota 56560

June 2, 1997

Judith H. Dutcher Office of the State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

Dear Ms. Dutcher:

This letter is in response to your letter dated May 21, 1997, which was addressed to Carol Ladwig, Chair of the School Board for the Moorhead district and asked questions pertaining to compensatory revenue.

The first question in the letter asked, "Were the amounts identified above spent for those purposes set forth in Minn. Stat. 124A.28?" All the compensatory revenue received by the district has been used for the purposes listed in the statute. I have attached a summary by year showing expenses that would qualify according to the statute.

The second question asked, "Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. 124A.28, subd.2?" No the district did not maintain separate accounts for these items in the past, but new accounts will be added prior to submission of the UFARS tape for FY 1997.

If you have any other questions please give me a call at (218)299-6214.

Sincerely,

Beth Astrup

District Accountant

pc Carol Ladwig, Board Chair
Dr. Bruce Anderson, Superintendent
Bob Lacher, Assistant Superintendent of Business Affairs
Bob Jernberg, Assistant Superintendent of Intruction

1990-1	991	
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	UFARS code	UFARS code	
	that was used	should have been	Amount
Elementary guidance counselor	01.100.710.000.143	01.100.710.317.143	28,450
Benefits	01.100.710.000.2xx	01.100.710.317.2xx	7,833
High school guidance counselor	01.300.710.000.143	01.300.710.317.143	105,313
Benefits	01.300.710.000.2xx	01.300.710.317.2xx	24,385
Staff development	01.xxx.640.000.xxx	01.xxx.640.317.xxx	61,495
Assurance of mastery - district's share	01.100.413.000.xxx	01.100.413.317.xxx	132,228
Limited English Proficiency excess cost	01.200.412.360.xxx	01.200.412.317.xxx	92,680
Summer school elementary	01.195.203.000.xxx	01.195.203.317.xxx	41,557
Summer school secondary	01.295.211.000.xxx	01.295.211.317.xxx	54,995
Additional kindergarten teachers	01.100.203.000.140	01.100.203.317.140	49,975
Benefits	01.100.201.000.2xx	01.100.201.317.2xx	20,601
Additional 1-6 teachers	01.100.203.000.140	01.100.203.317.140	345,068
Benefits	01.100.203.000.2xx	01.100.203.317.2xx	82,881
Paraprofessional for elementary	01.100.203.000.141	01.100.203.317.141	8,046
		•	1,055,507

1992-1993

	UFARS code	UFARS code	
	that was used	should have been	Amount
Assurance of mastery - district's share	01.100.413.000.xxx	01.100.413.317.xxx	135,194

1993-1994

	UFARS code	UFARS code	
	that was used	should have been	Amount
Elementary guidance counselor	01.100.710.000.143	01.100.710.317.143	32,224
Benefits	01.100.710.000.2xx	01.100.710.317.2xx	8,444
High school guidance counselor	01.300.710.000.143	01.300.710.317.143	116,136
Benefits	01.300.710.000.2xx	01.300.710.317.2xx	28,966
Staff development	01.xxx.640.000.xxx	01.xxx.640.317.xxx	63,330
Assurance of mastery - district's share	01.100.413.000.xxx	01.100.413.317.xxx	140,030
Limited English Proficiency excess cost	01.200.412.360.xxx	01.200.412.317.xxx	97,428
Summer school secondary	01.295.211.000.xxx	01.295.211.317.xxx	51,120
Additional kindergarten teachers	. 01.100.203.000.140	01.100.203.317.140	57,373
Benefits	01.100.201.000.2xx	01.100.201.317.2xx	12,990
Additional 1-6 teachers	01.100.203.000.140	01.100.203.317.140	369,001
Benefits	01.100.203.000.2xx	01.100.203.317.2xx	89,475
Paraprofessional for elementary	01.100.203.000.141	01.100.203.317.141	12,427
Additional English teachers	01.300.220.000.140	01.300.220.317.140	188,732
Benefits	01.300.220.000.2xx	01.300.220.317.2xx	37,750
Math teacher - remedial	01.300.256.000.140	01.300.256.317.140	62,168
Benefits	01.300.256.000.2xx	01.300.256.317.2xx	12,434
Additional biology teachers	01.300.260.000.140	01.300.260.317.140	63,201
Benefits	01.300.260.000.2xx	01.300.260.317.2xx	16,640
Additional social studies teachers	01.300.270.000.140	01.300.270.317.140	70,601
Benefits	01.300.270.000.2xx	01.300.270.317.2xx	18,120
Staff associated with safety	01.xxx.605.000.xxx	01.xxx.605.317.xxx	205,806

1,754,396

1	9	9	4.	.1	9	9	5	

	UFARS code	UFARS code	
	that was used	should have been	Amount
Elementary guidance counselor	01.100.710.000.143	01.100.710.317.143	33,953
Benefits	01.100.710.000.2xx	01.100.710.317.2xx	8,433
High school guidance counselor	01.300.710.000.143	01.300.710.317.143	116,892
Benefits	01.300.710.000.2xx	01.300.710.317.2xx	28,174
Staff development	01.xxx.640.000.xxx	01.xxx.640.317.xxx	91,310
Assurance of mastery - district's share	01.100.413.000.xxx	01.100.413.317.xxx	134,606
Limited English Proficiency excess cost	01.200.412.360.xxx	01.200.412.317.xxx	152, 444
Summer school secondary	01.295.211.000.xxx	01.295.211.317.xxx	49,413
Additional kindergarten teachers	01.100.203.000.140	01.100.203.317.140	48,180
Benefits	01.100.201.000.2xx	01.100.201.317.2xx	11,219
Additional 1-6 teachers	01.100.203.000.140	01.100.203.317.140	381,462
Benefits	01.100.203.000.2xx	01.100.203.317.2xx	92,672
Paraprofessional for elementary	01.100.203.000.141	01.100.203.317.141	10,144
Additional English teachers	01.300.220.000.140	01.300.220.317.140	194,394
Benefits	01.300.220.000.2xx	01.300.220.317.2xx	38,883
Math teacher - remedial	01.300.256.000.140	01.300.256.317.140	64,033
Benefits	01.300.256.000.2xx	01.300.256.317.2xx	12,807
Additional biology teacher	01.300.260.000.140	01.300.260.317.140	65,097
Benefits	01.300.260.000.2xx	01.300.260.317.2xx	17,139
Additional social studies teachers	01.300.270.000.140	01.300.270.317.140	72,719
Benefits	01.300.270.000.2xx	01.300.270.317.2xx	18,664
Staff associated with safety	01.xxx.605.000.xxx	01.xxx.605.317.xxx	221,113
			,

1,863,750

1995-1996

	UFARS code	UFARS code	
	that was used	should have been	Amount
Elementary guidance counselor	01.100.710.000.143	01.100.710.317.143	28,904
Benefits	01.100.710.000.2xx	01.100.710.317.2xx	7,345
High school guidance counselor	01.300.710.000.143	01.300.710.317.143	151,729
Benefits	01.300.710.000.2xx	01.300.710,317.2xx	36,134
Staff development	01.xxx.640.000.xxx	01.xxx.640.317.xxx	81,872
Assurance of mastery - district's share	01.100.413.000.xxx	01.100.413.317.xxx	164,444
Limited English Proficiency excess cost	01.200.412.360.xx	01.200.412.317.xx	182,981
Summer school secondary	01.295.211.000.xx	01.295.211.317.xxx	54,081
Additional kindergarten teachers	01.100.203.000.140	01.100.203.317.140	52,014
Benefits	01.100.201.000.2xx	01.100.201.317.2xx	11,756
Additional 1-6 teachers	01.100.203.000.140	01.100.203.317.140	418,150
Benefits	01.100.203.000.2xx	01.100.203.317.2xx	94,594
Paraprofessional for elementary	01.100.203.000.141	01.100.203.317.141	10,502
Additional English teachers	01.300.220.000.140	01.300.220.317.140	200,226
Benefits	01.300.220.000.2xx	01.300.220.317.2xx	40,049
Math teacher - remedial	01.300.256.000.140	01.300.256.317.140	65,954
Benefits	01.300.256.000.2xx	01.300.256.317.2xx	13,191
Additional biology teacher	01.300.260.000.140	01.300.260.317.140	67,050
Benefits	01.300.260.000.2xx	01.300.260.317.2xx	17,654
Additional social studies teachers	01.300.270.000.140	01.300.270.317.140	74,901
Benefits	01.300.270.000.2xx	01.300.270.317.2xx	19,224
Staff associated with safety	01.xxx.605.000.xxx	01.xxx.605.317.xxx	248,072

2,040,825

Pine City Public Schools Richard Key, Business Manager 1400 Sixth Street South Pine City, MN 55063 (320) 629-4020

June 19, 1997

Judith H. Dutcher Minnesota State Auditor 525 park Street, Suite 400 St. Paul, MN 55103 RECEIVED

Ms. Dutcher:

Responses to questions contained in your May 21 letter are:

- Q. Were the amounts identified above spent for those purposes set forth in Minn. Stat. 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.
- A. The amounts of Compensatory Education Revenue shown in your letter appear to be correct.

Compensatory Education Revenue has been used in this district to reduce K-12 class size by hiring more teachers than would have been possible without the additional revenue source.

The following table shows Compensatory Education Revenue and the number of additional teachers that were employed because of it.

	Comp Rev	UFARS Exp Code	Description of Exp	No. of Teachers	Amt of Exp
90-91	135,543	01-org-prg-000-140-000	teacher salary & benefits	5.0	150,955
91-92	207,400	01-org-prg-000-140-000	teacher salary & benefits	7	217,679
92-93	229,375	01-org-prg-000-140-000	teacher salary & benefits	7	224,203
93-94	193,202	01-org-prg-000-140-000	teacher salary & benefits	6	197,940
94-95	262,592	01-org-prg-000-140-000	teacher salary & benefits	8	271,840
95-96	332,743	01-org-prg-000-140-000	teacher salary & benefits	10	350,000

- Q. Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat 124A.28, specify the amounts and purposes of such expenditures.
- A. Compensatory Education Revenue was not used for purposes other than those specified in statute.
- Q. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. 124A.28, subd. 2?
- A. All expenditure of Compensatory Education Revenue was recorded in separate in separate accounts and can be identified.

Sincerely,

Richard Key

Business Manager

The Pine Point Public School

Phone 573-3550

Ponsford, Minnesota 56575

P.O. Box 61

June 4, 1997

RECEIVED

JUN 09 1997

STATE AUDITOR

Judith Dutcher, State Auditor Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher:

I am responding to the questions of May 21, 1997 concerning compensation revenue.

1. Yes, the amounts were used for the purpose set forth in Minn Stat. 124A.28. The following is the UFARS coding for our districts expenditures:

	95-96	<u>95-94</u>	<u>94-93</u>	93-92	<u>92-91</u>
01-100-203-000-140-102	10,339	12,927	22,700	10,235	9,112
01-100-203-000-140-304	22,700	24,3 16	17,392 °	22,700	20,000
01-100-203-000-140-506	28,608	25,85 5	19,200	24,133	20,000
01-100-203-000-140-708	20,100	22, 25 0	576		14,406
01-100-201-000-140-000	10,339	12,927	18,308	13,620	10,000
01-100-203-314-140		•		10,235	9,112
01-100-203-357-140	<u>25.701</u>	23.852	<u>22.465</u>	<u>19,600</u>	<u>17.989</u>
	117,787	122,127	100,641	100,523	100,619

- 2. Compensatory education revenue used only for purpose.
- 3. No, the district did not maintain separate accounts.

If you have any questions, please contact me.

Sincerely,

ken Litzau

Superintendent

Department of Children, Families, and Learning

DISTRI	CT REFE	RENCE NO:	12		
	ORG	PRG	FIN	OBJ	DESCRIPTION
	100	203	000	140	Salary: El. Licensed Teacher
	100	201	000	140	Salary: Kind. Licensed Teacher

Pine River-Backus Schools

District 2174

Box 610 Pine River, MN 56474

Phone (218) 587-4720 Fax (218) 587-4120

June 4, 1997

Page One of Three

Judith H. Dutcher. State Auditor Office of the State Auditor Suite 400 525 Park Street St. Paul MN 55103

RE: Compensatory Education Revenue Reporting for I.S.D. 2174

This letter is in response to your dated May 21, 1997. In that letter, the information from the Minnesota Department of Children. Families and Learning indicated that the records available to them showed that the Pine River-Backus School District had underspent Compensatory Education revenue by the following amounts:

1990-91	\$ 84.466
1991-92	\$202,173
1992-93	\$187.127
1993-94	\$168.865
1994-95	\$178.147
1995-96	\$136.653

The letter further outlined three questions pertaining to the use of Compensatory Education revenue. The responses are as follows:

 Were amounts identified above spent for those purposes set forth in Minnesota Statute 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.

Response: Minnesota Statute 124A.28 Compensatory Education Revenue outlines in Subdivision 1 the Uses of Revenue. The Pine River-Backus School District utilized Compensatory Education revenue to accomplish:

District Office (218) 587-4720

Pine River - Backus High School

Pine River Elementary Backus Elementary (218) 947-3421

Patrick T. Flanagan, Ph. D. Superintendent

(218) 587-4425

(218) 587-4447

COMMITTED TO QUALITY, SUCCESS FOR EVERY STUDENT

A158

- A. use number 2) remedial instruction in reading, language arts, and mathematics to improve the achievement levels of these pupils; and number 3) additional teachers and teacher aides to provide more individualized instruction to these pupils. Specifically in line with accomplishing these two objectives, the district 1, employed a higher number of elementary school classroom teachers than it would have done otherwise to a, keep class sizes low to allow for remedial instruction and b, to provide for more individualized instruction; 2, the elementary school buildings have developed a system where an individualized instructional plan is developed for each student in the building to assure mastery of basic skills; 3. The secondary school instituted a grade level team approach where four teachers at each grade level are relieved from a portion of their normal teaching duties to meet with students, conference with parents, provide tutoring, and more closely monitor student progress across secondary school academic disciplines; 4. The secondary school has been allocated a 36% position in Language Arts to provide remedial programming at the 7th and 8th grade levels, including course work in remedial reading.
- B. use number 7) programs to reduce truancy, encourage completion of high school, enhance self-concept, provide health services, provide nutrition services, provide a safe and secure learning environment, provide coordination for pupil receiving services from other governmental agencies, provide psychological services to determine the level of social, emotional, cognitive, and intellectual development, and provide counseling services. guidance services, and social work services. Specifically in line with accomplishing this objective, the district has worked on a number of fronts: 1. Coordination with Cass County Social Services to collaboratively provide a social worker to work with low income, high risk families to improve learning, provide stability for the learner, improve family setting and family skills, and provide information on access to various governmental programs available to assist families in need: 2. Provide at no charge to the learner or the learner's family. psychological services through an independent contractor to the school district, primarily focused on dealing with the psychological needs of elementary aged children, including work with the student's family: 3. Providing an additional one-half time counselor at the High School whose focus is on seventh and eight grade, and also providing that counselor with the ability to contract with independent chemical dependency counseling services; 4. Providing a Dean of Students at the secondary school level to work on discipline and truancy issues. and to serve as an additional contact for students and their parents in working to reduce elements of risk; and 5. Provide for the grade level teams referenced above to also handle discipline referrals more directly and at a level closer to the day-to-day activities of each student.
- If Compensatory Education Revenue was used for purposes other than those specified in Minnesota Statute 124A.28, specify the amounts and purposes of such expenditures.

Response: The Pine River-Backus School District has utilized the funding available under Compensatory Education revenue for the purposes provided under Minnesota Statute 124A.28 to meet the needs of pupils whose educational achievement is below the level that is appropriate for pupils their age.

3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minnesota Statute 124A.28. Subd. 2?

Response: Unfortunately, the district did not adequately report the expenditures for the services discussed in response to question 1 using the appropriate UFARS codes. At the present time, the district is unable to re-code expenditures for 1995-96 and prior years, even though the district's expenditures for such programs indicated as appropriate under the statute exceed revenue for those programs (the grade level teams referenced above, for example, cost just under \$100,000 per year). The district has implemented the necessary coding changes to allow for appropriate detail in accounting for Compensatory Education expenditures with the 1996-97 school year.

If you have any additional questions relating to Compensatory Education, or if you are in need of additional information, please contact me.

On behalf of.

PINE RIVER-BACKUS PUBLIC SCHOOLS

Jerry Digiovanni. Board Chair

William J. Tollefson/ Business Manager

Pine River-Backus Schools

District 2174

Box 610 Pine River, MN 56474

Phone (218) 587-4720 Fax (218) 587-4120

July 2, 1997

Greg Hierlinger, Deputy State Auditor

Office of the State Auditor

Suite 400

525 Park Street

St. Paul. MN 55103-2139

RE: Compensatory Revenue Expenditures for Independent School District #2174

Pine River-Backus Schools

Following are the Compensatory Revenue expenditures by UFARS category and year.

Expenditures reflect the amounts indicated on your letter of May 21, 1997.

Pine River-Backus Schools (ISD 2174) Compensatory Education Expenditures

1995-96

S

136.653

Additional elementary teachers and aides to reduce class size for more remedial and individual instruction.

01-100-203-000-317 140	103,243
01-100-203-000-317-141	6,262
01-100-203-000-317-210	479
01-100-203-000-317-211	7.898
01-100-203-000-317-214	281
01-100-203-000-317-218	8.404
01-100-203-000-317-220	6.474
01-100-203-000-317-230	60

District Office

(218) 587-4720

Patrick T. Flanagan, Ph. D. Superintendent

Pine River - Backus High School

(218) 587-4425

Pine River Elementary

133,101

(218) 587-4447

Backus Elementary

(218) 947-3421

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Compensatory Education Expenditues - 95-96 continued

School Psychologist 01-100-730-000-317-311 01-100-730-000-317-366	5,631 698		6,329	
			-, -	
School Social Worker 01-200-420-000-317-311	19.300	S	19,300	
Assistant Principai/Dean of Students				
01-300-050-000-317-110	22,042			
01-300-050-000-317-211	1,686			
01-300-050-000-317-218	1,794			
01-300-050-000-317-220	1,079			
01-300-050-000-317-230	10	S	26,611	
Grade Teams to monitor student performance and disci				
01-300-280-000-317-140	72,369			
01-300-280-000-317-211	5,536			
01-300-280-000-317-218	5,891			
01-300-280-000-317-220	5,525			
01-300-280-000-317-230	51	S	89,372	
School Counselor to encourage completion of high school		f-conc	ept	
01-300-710-000-317-110	12,820			•
01-300-710-000-317-211	981			
01-300-710-000-317-218	1,044			
01-300-710-000-317-220	1,079			
01-300-710-000-317-230	10	\$	15,933	
School Nurse to provide health and nutrition services ar				
01-300-720-000-317-110	7,147			
01-300-720-000-317-210	499			
01-300-720-000-317-214	321			
01-300-720-000-317-220	556			
01-300-720-000-317-230	7	\$	8,530	
Balance Unspent/(Overspent)				\$

(162,523)

1994-95				S	178.147
	for more rom	odial	and individual	instructi	on
Additional elementary teachers and aides to reduce class size	99.573	Eulai	and manadar	11,50,600	511 .
01-100-203-000-317-140	4,408				
01-100-203-000-317-141	337				
01-100-203-000-317-210	7,617				
01-100-203-000-317-211	197				
01-100-203-000-317-214					
01-100-203-000-317-218	8,105				
01-100-203-000-317-220	6,474		106 770		
01-100-203-000-317-230	60		126,772		
School Psychologist					
01-100-730-000-317-311	5,575				
01-100-730-000-317-366	586		6.161		
	•				
School Social Worker		_	40.500		
01-200-420-000-317-311	18,500	\$	18,500		
Assistant Principal/Dean of Students					
01-300-050-000-317-110	21,451				
01-300-050-000-317-211	1,641				
01-300-050-000-317-218	1.746				
01-300-050-000-317-220	1,079				
01-300-050-000-317-230	10	S	25,927		
Grade Teams to monitor student performance and discipline	70 576				
01-300-280-000-317-140	70,576				
01-300-280-000-317-211	5,399				
01-300-280-000-317-218	5,745				
01-300-280-000-317-220	5,525	_	97 206		
01-300-280-000-317-230	51	\$	87,296		
School Counselor to el.courage completion of high school and	enhance sel	f-con	cept		
01-300-710-000-317-110	12,342				
01-300-710-000-317-211	944				
01-300-710-000-317-218	1,005				
01-300-710-000-317-220	1,079				
01-300-710-000-317-230	10	\$	15,380		
School Nurse to provide health and nutrition services and educ	cation				
01-300-720-000-317-110	6,961				
01-300-720-000-317-110	453				
01-300-720-000-317-210	311	•			
01-300-720-000-317-214	563				
01-300-720-000-317-220	7	\$	8,295		
				_	(440.484)
Balance Unspent/(Overspent)				\$	(110,184)

1993-94				\$	168,865
Additional elementary teachers and aides to reduce class size	for more rem	edial a	and individual i	instructio	n.
01-100-203-000-317-140	96,040				
01-100-203-000-317-140	4,880				
01-100-203-000-317-141	373				
	7,347				
01-100-203-000-317-211	219				
01-100-203-000-317-214	7,818				
01-100-203-000-317-218	6,474				
01-100-203-000-317-220	60		123,211		
01-100-203-000-317-230	00		123,211		
School Psychologist					
01-100-730-000-317-311	5,956				
01-100-730-000-317-366	576		6,532		
School Social Worker	47.750	_	47.750		
01-200-420-000-317-311	17,750	S	17,750		
Assistant Principal/Dean of Students					
01-300-050-000-317-110	21,498				
01-300-050-000-317-211	1,645				
01-300-050-000-317-218	1.750				
01-300-050-000-317-220	1,079				
01-300-050-000-317-230	10	\$	25,982		
Grade Teams to monitor student performance and discipline					
01-300-280-000-317-140	53,467				
01-300-280-000-317-140	4,090				
01-300-280-000-317-211	4,352				
01-300-280-000-317-218	5,525				
· · · · · -	51	\$	67,485		
01-300-280-000-317-230	31	Ą	07,405		
School Counselor to encourage completion of high school and		f-cond	cept		
01-300-710-000-317-110	11,945				
01-300-710-000-317-211	914				
01-300-710-000-317-218	972				
01-300-710-000-317-220	1,079				
01-300-710-000-317-230	10	\$	14,920		
School Nurse to provide health and nutrition services and edu	cation				
01-300-720-000-317-110	6,724				
01-300-720-000-317-210	419				
01-300-720-000-317-214	301				
01-300-720-000-317-220	585				•
01-300-720-000-317-230	7	\$	8,036		
Balance Unspent/(Overspent)				\$	(95,051)

1992-93				S	187,127
Additional elementary teachers and aides to reduce class	size for more rem	edial a	and individual	instruct	ion.
01-100-203-000-317-140	91.642				
01-100-203-000-317-141	3,349				
	256				
01-100-203-000-317-210	7,011				
01-100-203-000-317-211	150				
01-100-203-000-317-214					
01-100-203-000-317-218	7.460				
01-100-203-000-317-220	6,414		110 220		
01-100-203-000-317-230	54		116,336		
School Psychologist					
01-100-730-000-317-311	4,638				
01-100-730-000-317-366	518		5,156		
School Social Worker	•				
01-200-420-000-317-311	17,000	\$	17,000		
A Court Delevis at Deserved Observed					
Assistant Principal/Dean of Students	19,675				
01-300-050-000-317-110					
01-300-050-000-317-211	1,505				
01-300-050-000-317-218	1,602				
01-300-050-000-317-220	1,058	_	00.040		
01-300-050-000-317-230	8	\$	23,848		
Grade Teams to monitor student performance and discipli	ine				
01-300-280-000-317-140	33.459				
01-300-280-000-317-211	2,560				
01-300-280-000-317-218	2,724				•
01-300-280-000-317-220	5,436				
01-300-280-000-317-230	45	\$	44,223		
School Counselor to encourage completion of high school	and enhance sel	f-conc	ept		
01-300-710-000-317-110	11,232		,		
01-300-710-000-317-110	859				
01-300-710-000-317-218	914				
01-300-710-000-317-210	1,058				
01-300-710-000-317-220	8	S	14,072		
0.000 7.00000 0.7.200					
School Nurse to provide health and nutrition services and					
01-300-720-000-317-110	6,362	,			
01-300-720-000-317-210	352				
01-300-720-000-317-214	285				
01-300-720-000-317-220	474				
01-300-720-000-317-230	8	S	7,481		
Balance Unspent/(Overspent)				\$	(40,988)

Pine River-Backus Schools (ISD 2174) Compensatory Education Expenditures

1991-92				S	202,173
Additional elementary teachers and aides to reduce class:	size for more rem	edial a	and individual i	nstruct	ion.
01-100-203-000-317-140	114,552			**	
01-100-203-000-317-141	4.264				
01-100-203-000-317-210	326				
01-100-203-000-317-211	8,763				
01-100-203-000-317-214	191				
01-100-203-000-317-218	9,325				
01-100-203-000-317-220	6,414				
01-100-203-000-317-230	54		143,889		
School Psychologist					
01-100-730-000-317-311	4,404				
01-100-730-000-317-366	-	•	4,404		
School Social Worker	·				
01-255-740-000-317-110	16,928				
01-255-740-000-317-210	1,295				
01-255-740-000-317-214	758				
01-255-740-000-317-366	175	\$	19,156		
School Counselor to encourage completion of high school	and enhance sel	f-conc	ept		
01-300-710-000-317-110	21,770				
01-300-710-000-317-218	2,643				
01-300-710-000-317-220	1,609				
01-300-710-000-317-230	-	S	26,022		
School Nurse to provide health and nutrition services and	education				
01-200-720-000-317-110	16,319				
01-200-720-000-317-210	981				
01-200-720-000-317-214	724				
01-200-720-000-317-220	972				
01-200-720-000-317-230	20	S	19,016		
Balance Unspent/(Overspent)				\$	(10,314)

Pine River-Backus Schools (ISD 2174) Compensatory Education Expenditures

1990-91				S	84,466
Additional elementary teachers and aides to re-	duce class size for more rem	nedial a	and individual	instruct	ion.
01-100-203-000-317-140	55,329				
01-100-203-000-317-141	43				
01-100-203-000-317-210	3				
01-100-203-000-317-211	4.233				
01-100-203-000-317-214	2				
01-100-203-000-317-218	4,504				
01-100-203-000-317-220	3,100				
01-100-203-000-317-230	36		67,250		
School Psychologist			*		
01-100-730-000-317-311	4,692				
01-100-730-000-317-366	• ·		4.692		
School Nurse to provide health and nutrition se	rvices and education				
01-200-720-000-317-110	12,489				
01-200-720-000-317-210	756				
01-200-720-000-317-214	551				
01-200-720-000-317-220	702				
01-200-720-000-317-230	18	S	14,516		
Balance Unspent/(Overspent)				\$	(1,992)

Sincerely.

PINE RIVER-BACKUS SCHOOLS Jerry Digiovanni, Board Chair

William J. Tollefson Business Manager

Faxed July 3, 1997

Copy will also be sent by mail July 3. 1997

DISTRICT	REFERENCE NO:	13
וטואוכוע	KELEKTIOF 140.	13

ORG	PRG	FIN	OBJ	DESCRIPTION
100	203	317	140	Salary: El. Licensed Teacher for Compensatory Ed.
100	203	317	141	Salary: El.Non-Licensed Personnel for Compensatory Ed.
100	203	317	210	FICA/Medicare El. for Compensatory Ed.
100	203	317	211	FICA/Medicare El. for Compensatory Ed.
100	203	317	214	PERA: El. for Compensatory Ed.
100	203	317	218	TRA: El. for Compensatory Ed.
100	203	317	220	Health Ins.: El. for Compensatory Education
100	203	317	230	Life Ins.: El. for Compensatory Education
100	730	317	311	Pur. Svcs: El. Psychological for Compensatory Ed.
100	730	317	366	Travel: El. Psychological for Compensatory Ed.
200	420	317	311	Pur. Svcs: El. & Sec. Sp. Ed. for Compensatory Ed.
300	050	317	110	Salary: Sec. Admin. for Compensatory Ed.
300	050	317	211	FICA/Medicare Sec. for Compensatory Ed.
300	050	317	218	TRA: Sec. for Compensatory Ed.
300	050	317	220	Health Ins.: Sec. for Compensatory Education
300	050	317	230	Life Ins.: Sec. for Compensatory Education
300	280	317	140	Salary: Sec. Licensed Teacher for Compensatory Ed.
300	280	317	211	FICA/Medicare Sec. for Compensatory Ed.
300	280	317	218	TRA; Sec. for Compensatory Ed.
300	280	317	220	Health Ins.: Sec. for Compensatory Education
300	280	317	230	Life Ins.: Sec. for Compensatory Education
300	710	317	110	Salary: Sec. Counseling for Compensatory Ed.
300	710	317	211	FICA/Medicare Sec. for Compensatory Ed.
300	710	317	218	TRA: Sec. for Compensatory Ed.

Department of Children, Families, and Learning

300	710	317	220	Health Ins.: Sec. for Compensatory Education
300	710	317	230	Life Ins.: Sec. for Compensatory Education
300	720	317	110	Salary: Sec. Nurse for Compensatory Ed.
300	720	317	210	FICA/Medicare Sec. for Compensatory Ed.
300	720	317	214	PERA: Sec. for Compensatory Ed.
300	720	317	220	Health Ins.: Sec. for Compensatory Education
300	720	317	230	Life Ins.: Sec. for Compensatory Education

Independent School District No. 38

Red Lake Indian Reservation • Red Lake, Minnesota 56671 • Phone: (218) 679-3353 • FAX: (218) 679-2321

June 2, 1997

Judith H. Dutcher, State Auditor Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

RE: Response to Compensatory Education Revenue

Dear Ms. Dutcher:

With regard to Compensatory Education Revenue received during the schools years 1990 through 1996, here are our responses to the questions.

- 1. We believe that the amounts identified in your letter were spent for authorized purposes as specified under MN Statues 124.A 28. These expenditures were included in various salary expenditure account codes, instructional material expenditure account codes and other allowable expenditure account codes. It would be extremely time consuming and expensive to go back to the years requested and try to break out these expenditures. The District was not aware that separate account codes were required. Separate accounts will be maintained in the future.
- 2. No Compensatory Education Revenue was used for purposes other than those specified in MN Statues.
- 3. No. The District was not aware that separate account codes were required to identify expenditures related to Compensatory Education Revenue. Separate expenditure accounts will be maintained in the future.

Please direct any specific questions or need for more information to Stephanie L. Cobenais, Business Manager.

Sincerely.

Roger L. Schmidt Superintendent

Independent School District No. 38

Red Lake Indian Reservation • Red Lake, Minnesota 56671 • Phone: (218) 679-3353 • FAX: (218) 679-2321

TECEMED TOTAL

TATE ANDITOS

July 1, 1997

Judith H. Dutcher, State Auditor Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Attention: Greg Hierlinger

Deputy State Auditor

Dear Ms. Dutcher:

In response to your letters dated May 21, 1997 and June 20, 1997 in regards to Compensatory Education Revenue, the following is a summary with appropriate UFARS coding detail attached.

FISCAL YEAR	REVENUE	EXPENDITURE
1990-1991	\$903,618	\$1,099,510
1991-1992	\$974,475	\$998,397
1992-1993	\$1,191,864	\$1,200,180
1993-1994	\$1,172,344	\$1,365,138
1994-1995	\$1,247,046	\$1,478,459
1995-1996	\$1.468.691	\$1.585.586

If you have questions or need more information, please contact Stephanie L. Cobenais, Business Manager.

Sincerely,

Roger L. Schmidt

Superintendent

ISD NO 38 RED LAKE, MN 56671 COMPENSATORY EDUCATION REPORT FY 1990-1991

UFARS CODE	EXPENDITURE
01-100-100-317-100-000	392,772.00
01-100-100-317-200-000	128,488.00
01-100-100-317-400-000	83,977.00
01-100-400-317-100-000	28,700.00
01-100-400-317-200-000	9,398.00
01-200-400-317-100-000	22,368.00
01-200-400-317-200-000	13,522.00
01-300-200-317-100-000	250,185.00
01-300-200-317-200-000	73,287.00
01-300-200-317-300-000	8,857.00
01-300-200-317-400-000	87,956.00

TOTAL:

1,099,510.00

ISD NO 38 RED LAKE, MN 56671 COMPENSATORY EDUCATION REPORT FY 1991-1992

UFARS CODE	EXPENDITURE
01-100-100-317-100-000	393,430.00
01-100-100-317-200-000	122,097.00
01-100-100-317-400-000	50,503.00
01-300-700-317-100-000	47,060.00
01-300-700-317-200-000	14,644.00
01-200-400-317-100-000	27,257.00
01-200-400-317-200-000	23,514.00
01-300-200-317-100-000	201,838.00
01-300-200-317-200-000	59,582.00
01-300-200-317-300-000	10,030.00
01-300-200-317-400-000	48,442.00

998,397.00

TOTAL:

ISD NO 38 RED LAKE, MN 56671 COMPENSATORY EDUCATION REPORT FY 1992-1993

UFARS CODE	EXPENDITURE
01-100-100-317-100-000	437,902.00
01-100-100-317-200-000	144,650.00
01-100-100-317-300-000	1,028.00
01-100-100-317-400-000	61,278.00
01-300-700-317-100-000	47,484.00
01-300-700-317-200-000	13,246.00
01-200-400-317-100-000	30,625.00
01-200-400-317-200-000	23,514.00
01-300-200-317-100-000	284,937.00
01-300-200-317-200-000	80,522.00
01-300-200-317-300-000	10,338.00
01-300-200-317-400-000	64,656.00

TOTAL:

1,200,180.00

ISD NO 38 RED LAKE, MN 56671 COMPENSATORY EDUCATION REPORT FY 1993-1994

UFARS CODE	EXPENDITURE
01-100-100-317-100-000	527,100.00
01-100-100-317-200-000	177,363.00
01-100-100-317-300-000	3,839.00
01-100-100-317-400-000	75,617.00
01-100-200-317-100-000	10,175.00
01-100-200-317-200-000	2,242.00
01-300-700-317-100-000	43,874.00
01-300-700-317-200-000	12,882.00
01-200-400-317-100-000	36,925.00
01-200-400-317-200-000	26,381.00
01-300-200-317-100-000	282,499.00
01-300-200-317-200-000	90,088.00
01-300-200-317-300-000	5,673.00
01-300-200-317-400-000	70,480.00

TOTAL:

1,365,138.00

ISD NO 38 RED LAKE, MN 56671 COMPENSATORY EDUCATION REPORT FY 1994-1995

UFARS CODE	EXPENDITURE
01-100-100-317-100-000	561,101.00
01-100-100-317-200-000	191,397.00
01-100-100-317-300-000	337.00
01-100-100-317-400-000	53,907.00
01-100-200-317-100-000	17,386.00
	•
01-100-200-317-200-000	3,501.00
01-300-700-317-100-000	45,401.00
01-300-700-317-200-000	13,128.00
01-200-400-317-100-000	39,265.00
01-200-400-317-100-000	
01-200-400-317-200-000	28,376.00
01-200-200-317-100-000	160,570.00
01-200-200-317-200-000	54,470.00
01-200-200-317-300-000	1,144.00
01-200-200-317-400-000	18,729.00
01 200 000 017 100 000	107 001 00
01-300-200-317-100-000	187,801.00
01-300-200-317-200-000	59,689.00
01-300-200-317-300-000	1,227.00
01-300-200-317-400-000	41,030.00
•	

TOTAL:

1,478,459.00

ISD NO 38 RED LAKE, MN 56671 COMPENSATORY EDUCATION REPORT FY 1995-1996

UFARS CODE	EXPENDITURE
01-100-100-317-100-000	565,065.00
01-100-100-317-200-000	202,252.00
01-100-100-317-300-000	5,970.00
01-100-100-317-400-000	109,730.00
01-100-200-317-100-000	11,644.00
01-100-200-317-200-000	3,139.00
01-300-700-317-100-000	0.00
01-300-700-317-200-000	0.00
01-200-400-317-100-000	38,019.00
01-200-400-317-200-000	24,452.00
01-200-200-317-100-000	238,865.00
01-200-200-317-200-000	73,794.00
01-200-200-317-300-000	11,989.00
01-200-200-317-400-000	46,226.00
01-300-200-317-100-000	149,379.00
01-300-200-317-200-000	56,924.00
01-300-200-317-300-000	1,502.00
01-300-200-317-400-000	46,636.00

TOTAL:

1,585,586.00

is	trict Re	ferenc	e No:	14	1990-1991
	0	P r o g	F i n a	O b j	Description
	g	r a m	n c e	e c t	
	100	100	317	100	Salary: Elementary District Support Services
	100	100	317	200	Fringe Benefits: Elementary District Support Services
	100	100	317	400	Supplies: Elementary District Support Services
	100	400	317	100	Salary: El K-6, Sp. Ed.
	100	400	317	200	Fringe Benefits: El K-6, Sp. Ed.
	200	400	317	100	Salary: Elementary/Secondary (El/Sec) Sp. Ed.
	200	400	317	200	Fringe Benefits: Elementary/Secondary (El/Sec) Sp. Ed
	300	200	317	100	Salary: Secondary Instructional Programs
	300	200	317	200	Fringe Benefits: Secondary Instruction Programs
	300	200	317	300	Purchased Services: Secondary Instructional Programs
	300	200	317	400	Supplies: Secondary Instructional Programs
ist	rict Re	ference	e No:	14	1991-1992
	100	100	317	100	Salary: Elementary District Support Services
	100	100	317	200	Fringe Benefits: Elementary District Support Services
	100	100	317	400	Supplies: Elementary District Support Services
	300	700	317	100	Salary: Secondary Pupil Support Services
	300	700	317	200	Fringe Benefits: Secondary Pupil Support Services
	200	400	317	100	Salary: Elementary/Secondary (El/Sec) Sp. Ed.
	200	400	317	200	Fringe Benefits: Elementary/Secondary (El/Sec) Sp. Ed.
· <u>-</u>	300	200	317	100	Salary: Secondary Instructional Programs
	300	200	317	200	Fringe Benefits: Secondary Instruction Programs
		200	317	300	Purchased Services: Secondary Instructional Programs
	300	200 1	317	300	

^{*} denotes probable miscoding

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is	trict Re	ferenc	e No:	14	1992-93
	100	100	317	100	Salary: Elementary District Support Services
	100	100	317	200	Fringe Benefits: Elementary District Support Services
	100	100	317	300	Contracted Services: Elementary District Support Services
	100	100	317	400	Supplies: Elementary District Support Services
	+				Topping and the state of the st
	300	700	317	100	Salary: Secondary Pupil Support Services
	300	700	317	200	Fringe Benefits: Secondary Pupil Support Services
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_	200	400	317	100	Salary: Elementary/Secondary (El/Sec) Sp. Ed.
	200	400	317	200	Fringe Benefits: Elementary/Secondary (El/Sec) Sp. Ed.
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	300	200	317	100	Salary: Secondary Instructional Programs
_	300	200	317	200	Fringe Benefits: Secondary Instruction Programs
	300	200	317	300	Purchased Services: Secondary Instructional Programs
_	300	200	317	400	Supplies: Secondary Instructional Programs
S	trict Re	ference	e No:	14	1993-94
_	100	100	317	100	Salary: Elementary District Support Services
	100	100	317	200	Fringe Benefits: Elementary District Support Services
	100	100	317	300	Contracted Services: Elementary District Support Services
_	100	100	317	400	Supplies: Elementary District Support Services
_					
	100	200	317	100	Salary: Elementary Instructional Programs
_	100	200	317	200	Fringe Benefits: Elementary Instructional Programs
	1		- * *		and a second sec
	300	700	317	100	Salary: Secondary Pupil Support Services
	300	700	317	200	Fringe Benefits: Secondary Pupil Support Services
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	200	400	317	100	Salary: Elementary/Secondary (El/Sec) Sp. Ed.
	200	400	317	200	Fringe Benefits: Elementary/Secondary (El/Sec) Sp. Ed.
					Trings Soliting, Electricities y Octobridary (Elector) Op. Ed.
	300	200	317	100	Salary: Secondary Instructional Programs
	300	200	317	200	Fringe Benefits: Secondary Instruction Programs
	300	200	317	300	Purchased Services: Secondary Instructional Programs
	300	200	317	400	Supplies: Secondary Instructional Programs
	500	200	317	400	pupplies, secolually instructional riograms

^{*} denotes probable miscoding

	Acco	unt C	ptions for the Office of the State Auditor		
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Dis	strict Re	ference	e No:	14	1994-95 & 1995-96
	100	100	317	100	Salary: Elementary District Support Services
	100	100	317	200	Fringe Benefits: Elementary District Support Services
	100	100	317	300	Contracted Services: Elementary District Support Services
	100	100	317	400	Supplies: Elementary District Support Services
	100	200	317	100	Salary: Elementary Instructional Programs
	100	200	317	200	Fringe Benefits: Elementary Instructional Programs
	300	700	317	100	Salary: Secondary Pupil Support Services
	300	700	317	200	Fringe Benefits: Secondary Pupil Support Services
	200	400	317	100	Salary: Elementary/Secondary (El/Sec) Sp. Ed.
	200	400	317	200	Fringe Benefits: Elementary/Secondary (El/Sec) Sp. Ed.
	200	200	317	100	Salary: El/Sec Instructional Programs
	200	200	317	200	Fringe Benefits: El/Sec Instructional Programs
	200	200	317	300	Purchased Services: El/Sec Instructional Programs
	200	200	317	400	Supplies: El/Sec Instructional Programs
	300	200	317	100	Salary: Secondary Instructional Programs
	300	200	317	200	Fringe Benefits: Secondary Instruction Programs
	300	200	317	300	Purchased Services: Secondary Instructional Programs
	300	200	317	400	Supplies: Secondary Instructional Programs

^{*} denotes probable miscoding

INDEPENDENT SCHOOL DISTRICT 280
"RECOGNIZED FOR EXCELLENCE"

. BARBARA S. DEVLIN, Ph.D., Superintendent

RICHFIELD PUBLIC SCHOOLS

612/798-6000

7001 HARRIET
AVENUE SOUTH
RICHFIELD
MINNESOTA
55423

June 6, 1997

RECEIVED

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JANE SOLO

Ms. Judith Dutcher State Auditor State of Mirinesota Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher:

As Business Manager of School District #280 I was asked to respond to your letter to our School Board Chairman, Steve Gamble.

I have attached a chart listing our expenditures for each year, 1990-91 thru 1995-96, relating to Richfield Public School's use of Compensatory Education Revenue received during that time. Compensatory revenue was not used for any purpose other than those specified in the statute.

You also asked whether all expenditures related to Compensatory Education Revenue received by the district were maintained in separate expenditure accounts as required in Minn. Statute 124A.28, subd. 2. The accounts which we used were general UFARS codes which are used for all district expenditures relating to salaries, benefits, and contracted services. They did not include the FIN 317 code to specifically identify the expenditures as related to Compensatory Education Revenue. Reporting requirements and procedures were not provided to the district by the Minnesota Department of Children, Families & Learning.

If you have further questions or need additional information please contact Loren Hansen, Business Manager at 798-6061.

Sincerely,

Loren R. Hansen Business Manager

attach:

LRH:gj

RICHFIELD PUBLIC SCHOOLS

EXPENDITURES RELATED TO COMPENSATORY REVENUE

FROM 1990-91 THROUGH 1995-96 SCHOOL YEARS

The expenditures listed below were used for those purposes set forth in Minnesota Statute 124A.28, subd 1. Each year has been listed separately and is numbered in the same sequence as subdivision 1 of the Compensatory Education Revenue law which stipulates the appropriate uses of compensatory revenue.

Expenditures	utilizing	Compensator	y revenue I	for 1990-91

	expenditures ut	mizing Compensatory revi	enue for 1990-91	•	
1. Direct instructional services under Assurance of Mastery					
2. Remedial instruction in reading, language arts, and math.					
	Basic Skills Basic Skills Basic Skills	01-100-203-317-140-000 01-111-203-317-140-000 01-122-203-317-140-000	and the second s	\$41,318 \$43,142 \$84,892	
	Reading			\$0	
3. Additio	onal teachers and teach	ers aides to provide individu	ualized instruction.		
	Junior High Senior High	01-300-211-317-140-000 01-300-211-317-140-000	.5 FTE@\$41,000 1.75 FTE@\$41,000	\$20,500 \$71,750	
_		gical, social worker, guidance and secure learning enviro		vices	
	Junior High			\$0	
	Senior High Social Worker-HS At Risk-HS Safety/security-HS	01-311-790-31 7-140-000 01-311-211-31 7-311-000	.25 FTE@40,398	\$10,100 \$0 \$10,965	
	Elementary			•	
	Home Liaison-Elem	01-XXX-203-317-311	contracted	\$21,000	
1990-91 1990-91	Total Expenditures r Total Compensatory	meeting criteria for compe revenue received	ensatory revenue	\$375,667 \$88,295	

Direct instructional services under Assurance of Mastery						
2. Reme	dial instruction in readin	g, language arts, and math.				
	Basic Skills Basic Skills Basic Skills	01-100-203-317-140-000 01-111-203-317-140-000 · 01-122-203-317-140-000	1 FTE 1 FTE 2 FTE	\$44,113 \$44,113 \$86,802		
	Reading			\$0		
3. Additio	onal teachers and teach	ers aides to provide individu	alized instruction.			
	Junior High Senior High	01-300-211-317-140-000 01-300-211-317-140-000	.5 FTE@\$41,800 1.75 FTE@\$41,800	\$20,900 \$73,150		
_		gical, social worker, guidanc and secure learning enviror		vices		
	Junior High			\$0		
	Senior High Social Worker-HS At Risk-HS Safety/security-HS	01-311-790-317-140-000 01-311-790-317-140-000 01-311-211-317-311-000	.25 FTE@41,307 .50 FTE@34,401 contracted	\$10,327 \$17,201 \$9,562		
	Elementary Home Liaison-Elem	01-XXX-203-317-311	contracted	\$21,000		
1991-92 1991-92	Total Expenditures n Total Compensatory	neeting criteria for compe revenue received	nsatory revenue	\$399,168 \$100,040		
	Expenditures uti	lizing Compensatory reve	nue for 1992-93			
Direct instructional services under Assurance of Mastery						
Remedial instruction in reading, language arts, and math.						
	Basic Skills Basic Skills Basic Skills	01-100-203-317-140-000 01-111-203-317-140-000 01-122-203-317-140-000	1 FTE 1 FTE 2 FTE	\$46,191 \$45,106 \$89,793		
	Reading	,		\$0		

3. Additional teachers and teachers aides to provide individualized instruction.							
	Junior High Senior High	01-300-211-317-140-000 01-300-211-317-140-000	.5 FTE@\$42,600 1.75 FTE@\$42,600	\$21,300 \$74,550			
	 Programs providing psychological, social worker, guidance and counseling services for at risk students, and a safe and secure learning environment. 						
	Junior High			\$0			
	Senior High Social Worker-HS At Risk-HS Safety/security-HS Elementary	01-311-790-317-140-000 01-311-790-317-140-000 01-311-211-317-311-000	.25 FTE@42,237 1 FTE@36,819 contracted	\$10,559 \$36,819 \$10,897			
	•	01-XXX-203-317-311	contracted	\$21,600			
1992-93 1992-93	Total Expenditures r Total Compensatory	neeting criteria for compe	ensatory revenue	\$428,815 \$179,915			
		lizing Compensatory reve	nue for 1993-94				
1. Direct i	Expenditures uti		enue for 1993-94	\$72,000			
	Expenditures uti	lizing Compensatory reve	nue for 1993-94				
	Expenditures uti	lizing Compensatory reve	1 FTE 1 FTE				
	Expenditures utinstructional services undital instruction in reading Basic Skills Basic Skills	lizing Compensatory reve der Assurance of Mastery g, language arts, and math. 01-100-203-317-140-000 01-111-203-317-140-000	1 FTE 1 FTE	\$72,000 \$46,653 \$45,557			
2. Remed	Expenditures utinstructional services undial instruction in reading Basic Skills Basic Skills Basic Skills Reading	lizing Compensatory reve der Assurance of Mastery g, language arts, and math. 01-100-203-317-140-000 01-111-203-317-140-000	1 FTE 1 FTE 2 FTE	\$72,000 \$46,653 \$45,557 \$90,691			
2. Remed	Expenditures utinstructional services undial instruction in reading Basic Skills Basic Skills Basic Skills Reading	lizing Compensatory reve der Assurance of Mastery g, language arts, and math. 01-100-203-317-140-000 01-111-203-317-140-000 01-122-203-317-140-000	1 FTE 1 FTE 2 FTE alized instruction5 FTE@\$43,400	\$72,000 \$46,653 \$45,557 \$90,691			

Junior High			\$0
Senior High Social Worker-HS		25 CTE (242 650	#10 66E
At Risk-HS	01-311-790-317-140-000 01-311-790-317-140-000	•	\$10,665 \$84,385

Safety/security-HS 01-311-211-317-311-000 contracted \$10,928

for at risk students, and a safe and secure learning environment.

	Elementary Home Liaison-Elem	01-XXX-203-317-311	contracted	\$21,600
1993-94 1993-94	Total Expenditures Total Compensator	meeting criteria for comp y revenue received	ensatory revenue	\$480,129 \$364,262
	Expenditures ut	ilizing Compensatory rev	enue for 1994-95	
1. Direct in	nstructional services ur	nder Assurance of Mastery		\$72,000
2. Remed	lial instruction in readin	g, language arts, and math		
	Basic Skills Basic Skills Basic Skills	01-100-203-317-140-000 01-111-203-317-140-000 01-122-203-317-140-000	1 FTE	\$48,053 \$46,924 \$96,333
	Reading			\$0
3. Addition	nal teachers and teach	ers aides to provide individu	ualized instruction.	
	Junior High Senior High	01-300-211-317-140-000 01-300-211-317-140-000	.5 FTE@\$44,200 1.75 FTE@\$44,200	\$22,100 \$77,350
_		gical, social worker, guidanc and secure learning enviro		vices
	Junior High			\$0
	Senior High Social Worker-HS At Risk-HS Safety/security-HS	01-311-790-317-140-000 01-311-790-317-140-000 01-311-211-317-311-000	.25 FTE@43,939 2 FTE@48,053+42, contracted	\$10,985 \$90,413 \$11,610
	Elementary Home Liaison-Elem	01-XXX-203-317-311	contracted	\$22,500
1994-95 1994-95	Total Expenditures n Total Compensatory	neeting criteria for compe revenue received	ensatory revenue	\$498,268 \$495,802
	Expenditures uti	lizing Compensatory reve	nue for 1995-96	
1. Direct in:	structional services un	der Assurance of Mastery		\$72,000

2. Remedial instruction in reading, language arts, and math.

Basic Skills	01-100-203-317-140-000	1 FTE	\$49,254
Basic Skills	01-111-203-317-140-000	1 FTE	\$34,715
Basic Skills	01-122-203-317-140-000	2 FTE	\$98,741
Reading			
Elementary		.5 FTE@26,476	\$13,238
Junior High		.5 FTE@26,476	\$13,238
Senior High		.5 FTE@39,929	\$19,965

3. Additional teachers and teachers aides to provide individualized instruction.

Junior High	01-300-211-317-140-000	.5 FTE@\$45,000	\$22,500
Senior High	01-300-211-317-140-000	1.75 FTE@\$45,000	\$78,750

7. Programs providing psychological, social worker, guidance and counseling services for at risk students, and a safe and secure learning environment.

1995-96 1995-96	Total Expenditures r Total Compensatory	neeting criteria for compe revenue received	ensatory revenue	. \$581,804 \$558,439
•	Elementary Home Liaison-Elem Project Charlie	01-XXX-203-317-311	contracted contracted	\$24,500 \$52,200
	Senior High Social Worker-HS At Risk-HS Safety/security-HS	01-311-790-317-140-000 01-311-790-317-140-000 01-311-211-317-311-000	.25 FTE@45,029 2 FTE@51,911 contracted	\$11,257 \$51,911 \$11,137
	Junior High		1 FTE@28,398	\$28,398

RECEIVED

397

TATE AUDITOR



June 10, 1997

Judith H. Dutcher State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Re: Compensatory Education Revenue

Dear Auditor Dutcher:

Your letter of May 21 indicates compensatory revenue for our district for the following years:

FY '93	\$ 481,168
FY '94	771,528
FY '95	1,038,484
FY '96	1,452,570

We agree with these amounts.

1. During these years, the district expended the following amounts for programs approved by M.S. 124A.28:

								FY '93		FY '94		FY '95	FY '96
			Co	rrect				•					
Program Name	<u>U</u>	FARS	S Acc	oun	t Coc	les		<u>Amount</u>		<u>Amount</u>		<u>Amount</u>	<u>Amount</u>
Limited English Proficient	01	200	216	317	143	000	\$	290,293	\$	282,191	\$	268,125	\$ 256,138
Home/Hospital Instruction	01	200	420	317	143	000		217,852		234,943		201,285	278,151
Multi-Cultural Programs	01	200	610	317	143	000		59,992		76,228		63,030	87,533
Health Services	01	200	720	317	143	000	•	583,245		607,298		616,440	660,344
Psychological Services	01	200	730	317	143	000		115,929		98,290		123,292	172,645
Social Work Services	01	200	740	317	143	000		252,956		272,011		301,846	315,214
Student Advocate	01	200	790	317	143	000		0		0		86,458	 103,721
TOTAL							\$;	1,520,267	\$ 1	1,570,961	\$ 1	1,660,476	\$ 1,873,746

The expenditure amounts indicated reflect costs after deductions for any other sources of funding. The original account codes the district used were with correct "program" codes but used various other "finance" codes. In a telephone discussion with David Kenney, I indicated we would use one "object code" to reflect all costs. If your office wishes more detail, we can furnish the various salary, benefit and other codes that comprise the total.

- 2. No compensatory revenue was used for purposes other than those specified in M.S. 124A.28.
- 3. District financial records properly recorded the expenditures in programs correctly identifying costs. However, the "finance" dimension was not appropriately used to indicate the program's relationship to the funding source.

Please call me at 504-8037 if you have any questions.

Sincerely,

Jim Dahle

Senior Associate for Business Services



The Rochester Public Schools

Independent School District 535 615 SW 7th Street • Rochester, Minnesota 55902 • Phone (507) 285-8592 • Fax (507) 287-1344

Business Services

June 6, 1997

Ms. Judith H. Dutcher State Auditor Suite 400 525 Park Street Saint Paul, MN 55103 RECEIVED

100 For Topins

Tenner Topins

Dear Ms. Dutcher:

Per your request of May 21, 1997, attached is an analysis of the uses of the 1994-95 Compensatory Education Revenue by Independent School District 535 (Rochester Public School District 535). The revenues were used as specified by MS 124A.28 - "to meet the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age."

If you have any questions on this report, please contact either of the following individuals:

Paul Bourgeois, Director of Business Services

507-285-8592

Donna Wilkerson, Comptroller

507-285-8788

Sincerely,

Paul Bourgeois, CPA

Director of Business Services

cc:

Dr. Paul Scanlon, School Board President

Dr. Jack Noennig, Superintendent

Developmental I

Developmental I program - this program has lower class size and is used to reach elementary students. Students coming out of Kindergarten that are not ready for 1st grade are place in the Developmental I program. These same students then go on to 1st grade the following year. In addition to the class size for these targeted students, additional paraprofessional staff (identified as Dev. I) are also used in the elementary sites to work with students that need extra help.

1994-95 Teachers			
Dev. I	В	enefits @	
Name	Salary	25%	Total
Hill	40,910	10,228	
Luhman	30,544	7,636	
Durst	36,725	9,181	
Ashton	25,972	6,493	•
Asprey	30,882	7,721	
Code: 01.100.203.000.317.14	0 - Salaries		
Code: 01.100.203.000.317.21	0-270 - Benefits		
1994-95 Para's		12%	
Clapham	2,343	281	
Smid	2,424	291	
James	2,424	291	
Olson	6,488	779	
Pilgrim	5,858	703	
Bastron	6,060	727	
Dancker	6,488	779	
Snyder, Gayle	6,900	828	
Drill	6,638	797	
Kerska	6,060	727	
Snyder, Sandra	6,488	779	
Code: 01.100.203.000.317.14	1 - Salaries		
Code: 01.100.203.000.317.21	0-270 - Benefits		

Number of Students = 69 Supplies/Art Supplies/Field Trips = \$28.40/St. 1,960

Total @ 100% of the program costs

Guidance Services

Since the guidance program serves the needs for all students, these expenditures were prorated based on the number of free and reduced meals to total meals. It was felt that this type of ratio would give an indication of students on AFDC that may also utilize other District programs.

Total 1994-95 meals =		1,289,528
Free/Reduced meals =		395,367
Ratio =		31%
Elementary Guidance		
Perry	37,205	9,301
Dobell	40,910	10,228
Mahle	40,910	10,228
Secondary		
Broadwater	42,031	10,508
Larsen	43,510	10,878
Mundahl	48,739	12,185
Quackenbush	43,510	10,878
Randall	32,231	8,058
Saner	35,101	8,775
Sparks	48,739	12,185
Anderson	40,910	10,228
Austinson	46,135	11,534
Danielson	48,239	12,060
Dubin	48,739	12,185
Espinda	45,131	11,283
Narveson	50,982	12,746
Rogers	44,635	11,159
Rusovick	43,010	10,753
Simmons	42,031	10,508
Sorensen	42,031	10,508
Steinbauer	44,631	11,158
0.000.000.000.000	0.1.	•

^{01.100.710.0.317.140 -} Elementary Salaries

Supplies for the Guidance Program =

35,201

Supplies include tests, instructional supplies, and general supplies

Total Guidance Services

^{01.100.710.0.317.200-299 -} Elementary Benefits

^{01.100.710.0.317.401-461 -} Supplies/Tests/Publications

^{01.300.710.0.317.140 -} Secondary Salaries

^{01.300.710.0.317.200-299 -} Elementary Benefits

^{01.300.710.0.317.401-461 -} Supplies/Tests/Publications

Psychologists/Social Workers/Student/Employee Assistant Program

Arasim	44,973	11,243
Geraghty	32,580	8,145
McPhail	35,551	8,888
Naylor	43,774	10,944
Norlander	33,984	8,496
Solheim	44,973	11,243
Braga	40,910	10,228
Dawley	29,535	7,384
Dick	44,131	11,033
Hallock	29,550	7,388
Hemmesch	45,639	11,410
Kerl	42,031	10,508
Kreidermacher	36,725	9,181
Meier	49,333	12,333
Bingham	6,108	1,527
Lisko	43,510	10,878

Code: 01.200.740.0.317.140 - Social Worker Salaries

Code: 01.200.730.0.317.140 - Psychological Services Salaries Code: 01.200.740.0.317.200-299 - Social Worker Benefits

Code: 01.200.730.0.317.200-299 - Psychological Services Benefits

Code: 01.200.740.0.317.430 - Social Worker Supplies

Code: 01.200.730.0.317.300-499 - Psychological Services Contracted Services and Supplies

Supplies/Contracted Services

111,657

The same ratio was applied based on the same principal as in guidance.

31%

Total Psychologists/Social Worker Prog.

Health Services				
Staff				,
Sharp	31,833	7,958		
Stromberg	31,833	7,958	•	
Medical Clerical	153,648	33859.66		
LPN's	72,149	18,037		
Code: 01.200.420.0.317.140 - R	N Salaries			
Code: 01.200.450.0.317.141 - L	PN's Salaries			
Code: 01.100.720.0.317.170 - E	lem. Support S	Staff		•
Code: 01.300.720.0.317.170 - S	econdary Supp	oort Staff	•	
Code: 01.005.720.0.317.401 - S	upplies			
Supplies/Contracted S	ervices		29,718	
Ratio =		31%		
Total Health Service =				119,968

Alternative Education Programs Hospital/Homebound Botterill 14,233 3,558 Case 18,796 4,699 20,455 5,114 Glawe Laughman 20,455 5,114 Lloyd 5,114 20,455 **Tutoring Costs** 96,463 24,116 Code: 01.200.420.0.317.140 - Salaries Code: 01.200.420.0.317.200-299 Benefits John Marshall/Mayo Alternate Night Program Hourly Salaries 85,349 Coordinator/Support 55,169 91,038 Total Benefits Supplies/Textbooks/Trips 29,875 Code: 01.300.211.0.317.140 Salaries Code: 01.300.211.0.317.200-299 Benefits Code: 01.300.211.0.317.430, 460, 360 Supplies/Textbooks/Trips At Risk Program - 12-14 year olds Heiderscheit 36,725 9.181 Chamberlain 36,725 9,181 26,873 6,718 Fague Hagen 29,535 7,384 Knight 9,181 36,725 Code: 01.200.493.0.317.140 Salaries Code: 01.300.211.0.317.140 Salaries Code: 01.200.493.0.317.200-299 Benefits Code: 01.300.211.0.317.200-299 Benefits **Expelled Student Program** Staff 41,312 10,858 Supplies/Software 21,691 Code: 01.300.211.0.317.140 Salaries Code: 01.300.211.0.317.299-299 - Benefits Code: 01.300.211.0.317.430 Supplies/Software Summer Extended School Year Program Extended Contracts 133,229 20,381 Supplies/Textbooks/Field Trips = 1,357 Code: 01.300.211.0.317.140 Salaries

GRAND TOTAL

Code: 01.300.211.0.317.200-299 Benefits

Code: 01.300.211.0.317.430, 460, 360 Supplies/Textbooks/Trips

Total Expenditures for Alternative Education Programs.

1,962,116

.INDEPENDENT SCHOOL DISTRICT 196

14445 DIAMOND PATH WEST ROSEMOUNT, MINNESOTA 55068-4199 ■ JOHN T. HARO SUPERINTENDENT

(612) 423-7749 FAX (612) 423-7633

June 2, 1997

Ms. Judith H. Dutcher State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher:

RE: Compensatory Education Revenue, Independent School District 196

This letter is in response to the questions posed in your letter of May 21, 1997, to Mr. Kevin Sampers, Chairperson of the Board of Education in the school district. Your letter states that, according to records provided by the Department of Children, Families, and Learning, this district

"...has underspent Compensatory Education Revenue it has received from the State of Minnesota by the following amounts:

1992-93	\$107,497
1993-94	\$173,438
1994-95	\$252,504
1995-96	\$407,003."

The amounts you specify are the total amounts of compensatory revenue collected by Independent School District 196 for those years.

Here are our responses to your questions:



Educating our students to reach their full potential

Ms. Judith H. Dutcher June 2, 1997 Page 2

1. Were the amounts identified above spent for those purposes set forth in Minn. Statute 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.

These amounts were used as the local match to state aid for the Assurance of Mastery Program (AOM) for the 1992-93, 1993-94, and 1994-95 school years. This is in accordance with Minn. Statute 124A.28, subdivision 1, paragraph (1) which states that the compensatory education revenue may be spent to provide "direct instructional services under the assurance of mastery program according to section 124.311." For the 1995-96 school year, the amount of Compensatory Education Revenue was used to fund our local match for the AOM program, and was used to partially offset the portion of the cost of our Limited English Proficiency Program (LEP) that was not funded with state aid. Minn. Statute 124A.28, subdivision 1, paragraph (8) allows Compensatory Education Revenue to be used for LEP programs. Our expenditures for AOM and LEP are as follows:

Description	<u>1992-93</u>	1993-94	<u>1994-95</u>	<u>1995-96</u>
Program 411/217 AOM— Local Expenditure	\$237,432	\$267,542	\$288,720	\$323,237
Program 216 LEP— Local Expenditure	\$185,866	\$281,843	\$339,929	\$389,720
Subtotal	\$423,098	\$549,384	\$628,649	\$712,956

As you can see, our expenditures for these two programs exceed the compensatory revenue received by the district for each year. Note that the program code 411 was changed by CFL to program code 217 for 1995-96.

2. "If Compensatory Education Revenue was used for purposes other than those specified in Minn. Statute 124A.28, specify the amounts and purposes of such expenditures."

The entire amount of compensatory revenue was spent for qualified purposes.

Ms. Judith H. Dutcher June 2, 1997 Page 3

3. "Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Statute 124A, subd. 2?"

Because all compensatory education revenue has been spent for only two line items (the AOM and LEP programs), we did not believe it was necessary to build a separate account for these revenues. We believe that it is counterintuitive and inefficient to establish a separate account that encompasses, for most years, a single line item in our budget. We believe that for fiscal years 1993 to 1996 our AOM and LEP line items meet the spirit of the law set forth in Minn. Statute 124A.28, subd. 2.

I trust that this letter explaining our accounting for Compensatory Education Revenue will satisfy any concerns that you have about the use of this revenue in Independent School District 196. If you have any further questions, you can direct them to Alan Hopeman, Director of Finance and Support Services, at 423-7713.

Sincerely,

John T. Haro

Superintendent of Schools

xc: Board of Education

Alan R. Hopeman, Director of Finance and Support Services

Stella Johnson, Coordinator of Fiscal Services

ss/misc

St. Louis Park Public Schools

Education for Everyone

June 27, 1997

Ms. Judith Dutcher Office of the State Auditor Suite 400, 525 Park Street Saint Paul, MN 55103

Dear Ms. Dutcher:

This is in response to your letter dated May 21, 1997 requesting additional information regarding Compensatory Education Revenue of the following amounts:

1992-93	\$188,147
1993-94	348,249
1994-95	399,184
1995-96	554,593

1. Were the amounts identified above spent for those purposes set forth in Minn. Stat. 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.

Yes, the following table specifies these expenditures.

1992-93

Direct instructional services under the assurance of mastery program 01-100-217-000-(100 through 270)-000	\$188,147.00
1993-94	
Direct instructional services under the assurance of mastery program	\$302,868.19
01-100-217-000-(100 through 270)-000	
Programs to encourage completion of high school	45,380.81
01-300-280-000-(100 through 489)-000	
Total	348,249.00

1994-95		
Direct instructional services under the assur	rance of mastery program	\$261,515.10
01-100-217-000-(100 through 270)-000	,	
Programs to encourage completion of high s	school	109,364.18
01-300-280-000-(100 through 489)-000		
Additional teacher aides to provide more inc	lividualized instruction to	<u>28,304.72</u>
pupils whose educational achievement is bel	low the appropriate level	
01-100-203-000-141-000		
	Total	\$399,184.00
1995-96		
Direct instructional services under the assur-	ance of mastery program	\$301,874.23
01-100-217-000-(100 through 270)-000		
Programs to encourage completion of high se	chool	115,414.25
01-300-280-000-(100 through 489)-000	·	
Additional teacher aides to provide more ind		137,304.52
pupils whose educational achievement is bel-	ow the appropriate level	
01-100-203-000-141-000		
01 100 203 000 111 000		

2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat. 124A.28, specify the amounts and purposes of such expenditures.

All revenue was used for specified purposes.

3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. 124A.28, subd. 2?

All expenditures were maintained separate and enabled us to easily identify expenditures relating to this revenue. Our error was that we did not include the proper UFARS Finance code of 317.

In closing, please accept our assurance that data for fiscal year 1996-97 will be reported along with the regional UFARS tape using the proper Finance code.

Sincerely,

Thomas E. Stringer

Total

\$554,593.00

Director of Business Affairs

Thomas & Stunger

WAUBUN · OGEMA · WHITE EARTH COMMUNITY SCHOOLS

"Always Striving For Excellence"

INDEPENDENT SCHOOL DISTRICT #435

1013 3rd STREET

WAUBUN, MINNESOTA 56589

Ronald Pavek, Clerk

JOHN J. VORACHEK Superintendent Phone: 218-473-2171

FAX: 218-473-2175

WILLIAM T.M. REUSCH High School Principal Phone: 218-473-2173 DAVID W. STONE Elementary Principal Phone: 218-473-2174 **OGEMA SCHOOL**

Phone: 218-983-3234

BOARD OF EDUCATION: Thomas Teiken, Chairman

John Karl, Treasurer Stewart Metelak, Vice Chairman Mike Murray, Director Randy Green, Director Jim Guy, Director

May 30,1997

Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

RE: Responses to Compensatory Education Revenue

Dear Sir:

With regard to Compensatory Education Revenue received during the school years 1990 through 1996, here are our responses to the questions.

- 1. It is our best estimate that the amounts identified in your letter were spent for authorized purposes as specified under MN Statutes 124.A.28. These expenditures were included in various salary expense account codes, instructional material expense codes and other allowable expense codes. It would be extremely time consuming and expensive to go back the years requested and try to break out these expenditures. The District was not aware that separate account codes were required. Separate accounts will be maintained in the future.
- 2. No Compensatory Education Revenue was used for purposes other than those specified in MN Statutes.
- 3. No. The District was not aware that separate account codes were required to identify expenditures related to Compensatory Education Revenue. Separate expenditure accounts will be maintained in the future.

Sincerely,

John J/. Vorachek

Superintendent of Schools

JJV: mva

WAUBUN · OGEMA · WHITE EARTH COMMUNITY SCHOOLS

"Always Striving For Excellence"

INDEPENDENT SCHOOL DISTRICT #435

1013 3rd STREET

WAUBUN, MINNESOTA 56589

JOHN J. VORACHEK

Superintendent Phone: 218-473-2171 FAX: 218-473-2175 WILLIAM T.M. REUSCH

High School Principal Phone: 218-473-2173

4

DAVID W. STONE Elementary Principal Phone: 218-473-2174

OGEMA SCHOOL

Phone: 218-983-3234

BOARD OF EDUCATION: Thomas Teiken, Chairman Ronald Pavek, Clerk John Karl, Treasurer Stewart Metelak, Vice Chairman Mike Murray, Director Randy Green, Director Jim Guy, Director

June 27, 1997

RECEIVED

STATE AUDITOR

TO: State Auditors Office

FROM: Barbara Jasken, Finance Office

RE: Compensatory Funding Expense Coding

Attached is a listing of the years asked for with the codes showing where the Compensatory Funds were used.

WAUBUN • OGEMA • WHITE EARTH COMMUNITY SCHOOLS

"Always Striving For Excellence"

INDEPENDENT SCHOOL DISTRICT #435

1013 3rd STREET

WAUBUN, MINNESOTA 56589

JOHN J. VORACHEK

Superintendent Phone: 218-473-2171 FAX: 218-473-2175

1991

WILLIAM T.M. REUSCH

High School Principal Phone: 218-473-2173 DAVID W. STONE Elementary Principal Phone: 218-473-2174

\$ 204,000,00

OGEMA SCHOOL

Phone: 218-983-3234

BOARD OF EDUCATION:

Thomas Teiken, Chairman Ronald Pavek, Clerk John Karl, Treasurer Stewart Metelak, Vice Chairman Mike Murray, Director Randy Green, Director Jim Guy, Director

June 26, 1997

TO: State Auditor

Waubun

FROM: Barbara Jasken, Finance Office

RE: Codes and amounts for Compensatory Aid Monies from 1991-1996

01 103 203 000 140 .

		01	103	203	000	210		15626.00
		01	103	203	000	218		16,646.00
	Ogema	01	100	203	000	140	130	41,950.00
		01	100		000	210	130	3,213.00
		01	100	203	000	218	130	3,423.00
								\$ 285,858.00
1992	Waubun	01	103	203	000	140		\$ 207,945.00
		01	103	203	000	210		15,928.00
		01	103	203	000	218		16,968.00
	Ogema	01	100	203	000	140	130	50,000.00
		01	100	203	000	210	130	3,830.00
		01	100	203	000	218	130	4,080.00
								\$ 298,751.00
1993	Waubun	01	103	203	000	140		\$ 216,000.00
		01	103			210		16,545.00
		01	103	203	000	218		17,625.00
	Ogema	01	100	203	000	140	130	52,000.00
		01	100	203	000	210	130	3,983.00
		01	100	203	000	218	130	4,243.00
								\$ 310,396.00
1994	Waubun	01	103	203	000	140		\$ 200,000.00
		01	103	203	000	210		15,320.00
		01	103	203	000	218		16,320.00
	Ogema	01	100	203	000	140	130	40,000.00
	J	01	100		000		130	3,064.00
		01	100	203	000	218		3,264.00
								\$ 277,968.00
1995	Waubun	01	103	203	000	140	:	\$ 181,000.00
		01	103	203	000	210		13,864.00
		01			000			14,769.00
	Ogema	01	100	203	000	140	130	35,000.00
	-	01	100		000		130	2,681.00
		01			000		130	2,856.00
			* * :	* * *	An E	Equal C	Opportunity E	Em\$loy25Q, 17Q.QQ

WAUBUN · OGEMA · WHITE EARTH COMMUNITY SCHOOLS

"Always Striving For Excellence"

SEPENDENT SCHOOL DISTRICT #435

1013 3rd STREET

WAUBUN, MINNESOTA 56589

JOHN J	I. V	ORA	ICH	EΚ
_				

Superintendent Phone: 218-473-2171 FAX: 218-473-2175

1996

WILLIAM T.M. REUSCH

High School Principal Phone: 218-473-2173

DAVID W. STONE

Elementary Principal Phone: 218-473-2174

OGEMA SCHOOL

Phone: 218-983-3234

BOARD OF EDUCATION: Thomas Teiken, Chairman

Ronald Pavek, Clerk John Karl, Treasurer Stewart Metelak, Vice Chairman Mike Murray, Director

Randy Green, Director Jim Guy, Director

June 26, 1997, State Auditor, Page 2

Waubun 01 103 203 000 140 \$ 198,000.00 01 103 203 000 210 15,167.00 01 103 203 000 218 16,157.00

Ogema 01 103 203 000 218 16,157.00 01 100 203 000 140 130 40,000.00 01 100 203 000 210 130 3,064.00

01 100 203 000 218 130 3,264.00 \$ 275,652.00

An Equal Opportunity Employer + +

	Acco	unt C	ode D	escri	ptions for the Office of the State Auditor
Dist	rict Re	ference	e No:	015	Fiscal 1991-1996
	O r g	P r o g r a m	F i n a n c	O b j e c	Description
	103	203	000	140 210	El. 1-6, Teacher Salaries El. 1-6, FICA/Med (Social Security/Medicare)
	103	203	000	218	TRA
	100	203	000	140	El. 1-6, Teacher Salaries
	100	203	000	210	El. 1-6, FICA/Med (Social Security/Medicare)
	100	203	000	218	TRA

Independent School District 197



THE BEST PLACE TO LEARN

LOIS ROCKNEY

Assistant Superintendent **Business Services** (612) 681-2384

RECEIVED

STATE AUDITOR

June 6, 1997

Judith H. Dutcher Office of the State Auditor 525 Park Street, Suite 400 St. Paul, MN 55103

Dear Ms Dutcher:

Independent School District 197 received a letter from your office requesting information about Compensatory Education Revenue. The District did receive Compensatory Revenue in each of the years you indicated from fiscal 1992-93 through fiscal 1995-96. Your letter has brought to our attention that the funds have been received and spent according to the law, but have not been coded according to the law.

You asked three questions in your letter. The answers are as follows:

- The Compensatory Revenue amounts identified in your letter were spent for the purposes set forth in Minn. Stat. 124A.28. The detail of expenditures and the UFARS codes they were charged to are listed on the attached Exhibit A.
- The items detailed in Exhibit A are a comprehensive list of the expenditure of compensatory revenue. It far exceeds the revenue received
- The District did not maintain the compensatory revenue or expenditures in separate UFARS codes so that it could be identified as required by Minn. Stat. 124A.28, subd. 2. We were not aware that this was a requirement.

The District's UFARS coding will be revised for 1996-97 to reflect the compensatory revenue and expenditures. Please advise the School Administration if any further action is required.

Sincerely,

Lois M. Rockney Assistant Superintendent **Business Services**

DISTRICT OFFICES 1897 Delaware Avenue (612) 681-2300

MENDOTA HEIGHTS, MINNESOTA

55118

EXPENDITURE OF COMPENSATORY REVENUE

Ass	surance of Mastery	1992-93	1993-94	1994-95	1995-96
01	General Fund		3.2.2.2.3		
•	101 Garlough Elementary School				
	217 Assurance of mastery				
	000 General Instruction		-		
	138 Teacher Salary	\$35,380.00	\$31,306.92	\$29,591.74	\$41,424.48
	150 Paraprofessional Sa	lary \$0.00	\$0.00	\$0.00	\$2,952.47
	210 FICA	\$2,707.00	\$2,273.91	\$2,113.83	\$3,406.35
	218 TRA	\$2,880.00	\$2,548.47	\$2,408.81	\$292,16
	220 Insurance	\$643.00	\$514.72	\$386.01	\$16.82
01	General Fund				
	102 Mendota Elementary School				
	217 Assurance of mastery				
	000 General Instruction				
	138 Teacher Salary	\$27,767.60	\$25,207.07	\$17,534.15	\$23,164.42
	150 Paraprofessional Sa	lary \$0.00	\$0.00	\$0.00	\$265.12
	210 FICA	\$2,124.00	\$1,865.73	\$1,340.66	\$1,775.63
	214 PERA	\$0.00	\$0.00	\$0.00	\$11.88
	218 TRA	\$2,260.00	\$2,051.83	\$1,427.28	\$1,885.52
	220 Insurance	\$2,504.62	\$2,077.12	\$1,817.46	\$2,870.49
	401 Supplies	\$0.00	\$0.00	\$0.00	\$13.86
01	General Fund				
	103 Moreland Elementary School				
	217 Assurance of mastery				
	000 General Instruction				
	138 Teacher Salary	\$26,842.63	\$27,577.02	\$21,533.20	\$29,147.51
	150 Paraprofessional Sa	•	\$0.00	\$0.00	\$252.09
	210 FICA	\$2,053.00	\$1,798.24	\$1,305.85	\$2,232.58
	214 PERA	\$0.00	\$0.00	\$0.00	\$157.94
	218 TRA	\$2,185.00	\$2,244.83	\$1,752.82	\$2,372.73
	220 Insurance	\$684.00	\$2,132.38	\$2,265.30	\$3,316.56
	401 Supplies	\$0.00	\$0.00	\$0.00	\$354.97
01	General Fund				
	104 Pilot Knob Elementary School				
	217 Assurance of mastery				
	000 General Instruction 138 Teacher Salary	£26 700 00	\$20.470.0 <i>4</i>	£21 010 27	\$40,307.49
	210 FICA	\$36,700.00 \$2,808.00	\$39,178.84 \$2,995.30	\$31,810.37 \$2,432.49	\$3,076.42
	218 TRA	\$2,987.00	\$3,189.10	\$2,589.31	\$3,281.06
	220 Insurance	\$532.00	\$2,637.18	\$2,374.79	\$2,589.41
	401 Supplies	\$0.00	\$0.00	\$180.95	\$2,569.41
01	General Fund	\$0.00	30.00	\$100.55	4220.24
01	105 Somerset Elementary School				
	217 Assurance of mastery				
	000 General Instruction				
	138 Teacher Salary	\$41,282.74	\$13,288.26	\$15,407.48	\$23,229.75
	210 FICA	\$3,158.00	\$897.92	\$1,177.97	\$1,776.37
	218 TRA	\$3,360.00	\$1,081.63	\$1,254.19	\$1,890.98
	220 Insurance	\$681.00	\$1,903.15	\$1,801.62	\$2,174.15
01	General Fund	Ψ001.00	ψ1,300.10	\$1,001.02	Ψ2,117.10
•	200 All Schools				
	409 Assurance of mastery				
	360 General Instruction				
	140 Teacher Salary	\$78,324.08	\$86,784.84	\$76,069.96	\$112,979.20
	148 Extra Assignment	\$622.00	\$640.00	\$599.40	\$786.00
	190 Other Salaries	\$1,231.95	\$30.00	\$382.50	\$472.37
	210 FICA	\$6,096.76	\$6,661.80	\$5,960.19	\$8,728.26
	214 PERA	\$0.00	\$1.34	\$0.00	\$3.53
	218 TRA	\$6,444.56	\$7,120.45	\$6,357.18	\$9,286.06
	220 Insurance	\$2,087.12	\$2,778.84	\$2,624.77	\$3,670.32
	367 Travel	\$11.64	\$97.69	\$3.94	\$356.58
	401 Supplies	\$1,066.23	\$900.36	\$987.85	\$1,229.19
	•				
Total	Expenditures	\$295,423.93	\$271,784.94	\$235,492.07	\$331,976.96
_					
Comp	pensatory Revenue	\$33,146.00	\$110,258.00	\$187,488.00	\$327,551.00

FINANCE DEPARTMENT Charles Huntley, Director

June 3, 1997

Ms. Judith H. Dutcher, State Auditor Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher:

This letter is in response to your questions regarding the Compensatory Education Revenue received by the district for fiscal years 1993 to 1996.

Question 1 - Were the amounts spent for purposes identified in Minn. Statutes 124A.28? The statutes identify a multiplicity of options for programs, and objects of expenditure within programs, for which compensatory revenue may be spent. Of these, I will identify two program areas in which we have had expenditures in excess of the program revenues, and so have utilized compensatory revenues to meet these educational needs. Those programs are Assurance of Mastery (AOM) which is identified in section 124A.28 subd.1(1) and Limited English Proficiency (LEP) which is identified in section 124A.28 subd.1(8).

Fiscal Year	Program	UFARS Code (xxx = multiple options)	Program Expense	Program Revenue	Additional Expense	Compen Revenue
92-93	AOM LEP	01-xxx-411-000-xxx-xxx 01-xxx-410-360-xxx-xxx	\$328,478 78,632	\$157,776 15,755	\$170,702 <u>62.877</u> \$233,579	\$ 54,603
93-94	AOM LEP	01-xxx-411-000-xxx-xxx 01-xxx-410-360-xxx-xxx	\$366,733 83,905	\$162,610 23,213	\$204,123 60,692 \$264,815	\$113,048
94-95	AOM LEP	01-xxx-411-000-xxx-xxx 01-xxx-410-360-xxx-xxx	\$394,054 100,481	\$165,798 25,100	\$228,256 <u>75,381</u> \$303,637	\$156,87 0
95-96	AOM LEP	01-xxx-217-000-xxx-xxx 01-xxx-216-360-xxx-xxx	\$402,451 123,671	\$161,567 16,184	\$240,884 <u>107,487</u> \$348,371	\$ 220,184

You can see that resources, in addition to compensatory revenue, were also required to provide these educational program needs.

Question 2 - Was Compensatory Education Revenue was used for purposes other than those identified in Minn. Statutes 124A.28? The purposes identified in Minn Statutes 124A.28 utilized more than the Compensatory Education Revenue.

Question 3 - Was Compensatory Education Revenue received by the district maintained in separate accounts? This revenue is part of the General Education levy and aid that is received by the district. When payment is received, there is no separate identification of this revenue in the payment, by either the state or county. The total amount of the revenue is identified through the general education aid and levy calculation provided separately by the department of Children Families and Learning. The district has been recording it as part of the total general education aid. Auditors have not requested, or required, the district to separate the revenues or expenditures in past years, as there is no reserved fund balance associated with the revenue. In addition, the multiplicity of programs for which these revenues may be spent, can be identified through UFARS revenue and expenditure codes. By reviewing the excess of expenditures over program revenues in these programs, we are able to identify which programs have expended additional resources such as compensatory education revenue.

Sincerely,

Charles L. Huntley, RSBO

Director of Finance

WINDOM AREA SCHOOLS

INDEPENDENT SCHOOL DISTRICT NO. 177
P.O. BOX C-177
WINDOM, MINNESOTA 56101-0177

BOARD OF EDUCATION

Danny W. Smith, Chairman Dr. Gary P. Nelson, Vice-Chairman Terry Tegels, Clerk Steven Fresk, Treasurer Don Brugman, Director Steve Kallin, Director James J. Weinandt, Director

Richard D. Orcutt, Superintendent

June 27, 1997

State of Minnesota Office of the State Auditor David Kenney Suite 400 525 Park Street St. Paul, MN 55103

Dear Mr. Kenney;

This letter is in reference to Compensatory Education Revenue. I have enclosed worksheets for the fiscal years in question. Each worksheet shows the areas of Compensatory Education expenditures and the program or finance codes it was charged to. Starting with the fiscal year 1996 - 1997 all Compensatory Education Expenditures will be coded to the finance code 317.

Please call if you have any questions. I can be reached at (507) 831-4885 or by e-mail moellerr@was.mntm.org.

Sincerely,

Roxann K. Moeller

Dir of Finance / Business Manager

1 Mall

Telephone 507-831-4885 Fax 507-831-2258

e-mail: dorcutt@was.mntm.org

Compensatory Revenue Windom School District 0177

Fiscal Year			1995 - 1996				
Total Dollars Received			\$110,252.00				
Total Dollars Expensed			\$159,382.56				
General Ald Assurance	of Mastery		\$19,826.00				
General Aid Limited Eng	lish		\$4,842.78				
individual Learning & De	ev. Assistance (ILDA	()					
		Elementary K - 6	Secondary			Elementary K - 6	Secondary
ILDA	Salary Inst	\$88,467.13		Assurance of Mastery	Salary Inst	\$13,999.39	\$21,759.17
Finance #330	Salary Sec Clerk	10,179.40		Project #411	Salary Sec Clerk		
	Fica	7,442.57			Fica	805.00	1,664.57
	PERA	442.95			PERA	446.36	945.20
	TRA	6,948.75			TRA	32.31	
	Hospitalization	2,537.16			Hospitalization	r.	
•	Travel				Travel		
	Inst Supplies				Inst Supplies		
	General Supplies		• ···•		General Supplies		
Total	\$116,017.96	\$116,017.96	\$0.00	Total	•	\$15,283.06	\$24,368.94
Less General Aid		•		Less General Aid	19,826.00	-	
Compensatory Expense	\$116,017.96			Compensatory Expense	\$19,826.00		
Limited English	Salary Inst	\$14,175.00		Counseling / Guidance	Salary Inst	\$ 17,693.76	\$76,340.75
Project #410	Salary Sec Clerk			Project #710	Salary Sec Clerk	· · · , c · · · · ·	4 , 6 , 6
Finance #360	Fica	1,086.26		,	Fica	1,259.69	5,602.59
	PERA	,			PERA	•	,
	TRA	1,063.79			TRA	1,394.25	6,167.33
	Hospitalization	22.51			Hospitalization	22.50	4,699.38
	Travel	117.20			Travel	210.27	
	Inst Supplies	397.71			Inst Supplies	560.90	
	General Supplies				General Supplies		1,237.66
Total	\$16,862.47	\$16,862.47	\$0.00	Total	\$115,189.08	\$21,141.37	\$94,047.71
Less General Ald	4,842.78			10 %	0.10		
Compensatory Expense	\$12,019.69			Compensatory Expense	\$11,518.91		

Compensatory Revenue Windom School District 0177

Fiscal Year			1994 - 1995				
Total Dollars Received			\$105,675.00				
Total Dollars Expensed			\$128,387.04				
General Aid Assurance	of Mastery		\$20, 500.88				
General Ald Limited Eng	jlish		\$7,260.29				
Individual Learning & De	ev. Assistance (ILD	A)				,	
		Elementary K - 6	Secondary			Elementary K - 6	Secondary
ILDA	Salary Inst	\$50,048.33		Assurance of Mastery	Salary Inst	\$15,251.42	\$24,200.33
Finance #330	Salary Sec Clerk	10,107.50		Project #411	Salary Sec Clerk		
	Fica	4,601.96			Fica	1,153.64	1,851.33
	PERA	437.72			PERA	659.14	1,052.42
	TRA	3,903.16			TRA	5.25	
	Hospitalization	2,334.70			Hospitalization	-	4,678.20
• •	Travel				Travel		
	Inst Supplies				Inst Supplies		47.25
	General Supplies				General Supplies		1,123.57
Total	\$71,433.37	\$71,433.37	\$0.00	Total	\$50,022.55	\$17,069.45	\$32,953.10
Less General Ald	0	_		Less General Aid	20,500.88		
Compensatory Expense	\$ 71,433.37			Compensatory Expense	\$29,521.67		
Limited English	Salary Inst	\$13,511.42	\$ 5,081.88	Counseling / Guidance	Salary Inst	\$32 ,597.02	\$73,102.73
Project #410	Salary Sec Clerk			Project #710	Salary Sec Clerk		
Finance #360	Fica	1,034.91	305.18		Fica	2,235.42	5,339.37
	PERA				PERA		
	TRA	1,009.74	413.62		TRA	2,478.73	5,857.93
	Hospitalization	22.55	528.46		Hospitalization	45.00	
	Travel	280.09			Travel	122.96	
	Inst Supplies	173.26	115.44		Inst Supplies		
	General Supplies				General Supplies	378.28	
Total	\$22,476.55	\$16,031.97	\$6,444.58	Total	\$122,157.44	\$37,857.41	\$84,300.03
Less General Ald	7,260.29	•		10 %	0.10		
Compensatory Expense	\$15,216.26		٠	Compensatory Expense	\$12,215.74		

Compensatory Revenue Windom School District 0177

compensatory ne		001.001 0.00	100017				
Fiscal Year			1993 - 1994				
Total Dollars Received			\$94,169.00				
Total Dollars Expensed			\$98,796.71				
General Aid Assurance	of Mastery		\$19,082.93				
General Aid Limited Eng			\$7,679.25				
Individual Learning & De		A۱	47,570.25				
individual Edairining & Di	V. 7605161100 (122)	· '					
		Elementary	Secondary			Elementary	Secondary
		K-6				K-6	
ILDA	Salary Inst	\$37,474.24		Assurance of Mastery	Salary Inst	\$15,985.26	\$21,821.93
Finance #330	Salary Sec Clerk	9,701.65		Project #411	Salary Sec Clerk		
	Fica	3,608.97			Fica	1,217.70	1,669.38
	PERA	416.31			PERA	693.30	945.90
	TRA	2,901.92			TRA		
•	Hospitalization	1,682.52			Hospitalization		
	Travel				Travel		
	Inst Supplies				Inst Supplies	117.15	577.80
	General Supplies				General Supplies		
Total		\$55,785.61	\$0.00	Total	\$43,028.42	\$18,013.41	\$25,015.01
Less General Aid	0	_		Less General Aid	19,082.93	_	
Compensatory Expense	\$ 55,785.61			Compensatory Expense	\$23,945.49		
Limited English	Salary Inst	\$8,718.28	\$5,255.88	Counseling / Guidance	Salary Inst	\$18,504.67	\$62,102.38
Project #410	Salary Sec Clerk		•	Project #710	Salary Sec Clerk		
Finance #360	Fica	667.41	306.13		Fica	1,321.04	4,394.55
	PERA				PERA		
	TRA	625.01	427.16		TRA	1,416.48	4,965.18
•	Hospitalization	11.25	481.35		Hospitalization	32.49	2,697.51
	Travel	12.20			Travel	135.15	
	Inst Supplies		450.38		Inst Supplies	1,280.99	
	General Supplies				General Supplies	167.87	879.82
Total		\$10,034.15	\$6,920.90	Total	\$97,898.13	\$22,858.69	\$75,039.44
Less General Aid	7,679.25	•		10 %	0.10	-	
Compensatory Expense	\$9,275.80			Compensatory Expense	\$9,789.81		

, -	Revenue Windom	School Dist	•				
Fiscal Year	-4	•	1992 - 1993				
Total Dollars Receiv	ea		\$44,568.00				
Total Dollars Expens	ed ·		\$59,240.79				
General Aid Assuran	ce of Mastery		\$18,927.00				
General Ald Limited	English		\$6,280.44				
individual Leaming &	Dev. Assistance (ILD	A)	\$24,354.00				
		Elementary K - 6	Secondary			Elementary K - 6	Secondary
ILDA	Salary Inst	\$18,115.54		Assurance of Mastery	Salary Inst	\$28,789.98	\$20,395.22
Finance #330	Salary Sec Clerk	8,303.43		Project #411	Salary Sec Clerk		
	Fica	2,016.62			Fica	2,195.83	1,560.23
	PERA	362.59			PERA	650.89	881.29
	TRA	1,426.22			TRA	1,040.69	1.22
	Hospitalization	1,292.82			Hospitalization		
• •	Travel			•	Travel		
	Inst Supplies				Inst Supplies	96.75	
	General Supplies				General Supplies		287.52
Total		\$31,517.22	\$0.00	Total	•	\$32,774.14	\$23,125.48
Less General Ald	24,354.00	-		Less General Aid	18,927.00	-	
Compensatory Exper	nse \$7,163.22			Compensatory Expense	\$36,972.62		
Limited English	Salary Inst		\$10,360.00	Counseling / Guidance	Salary Inst	\$10,789.30	\$60,724.74
Project #410	Salary Sec Clerk		•	Project #710	Salary Sec Clerk	•	
Finance #360	Fica		629.28	•	Fica	715.42	4,296.94
	PERA				PERA		
	TRA		843.26		TRA	787.10	4,852.36
,	Hospitalization		882.46		Hospitalization	28.53	2,356.35
	Travel			•	Travel	336.00	
	Inst Supplies				Inst Supplies	472.60	
	General Supplies				General Supplies	83.53	_ 1,261.05

\$12,715.00

Total

10 %

Compensatory Expense

\$0.00

\$86,703.92 \$13,212.48

0.10

\$8,670.39

\$73,491.44

Total

Less General Ald

Compensatory Expense

\$12,715.00

6,280.44

\$6,434.56

Compensatory Revenue Windom School District 0177

Fiscal Year	1991 - 1992
Total Dollars Received	_ \$23,638.00
Total Dollars Expensed	\$42,079.65
General Aid Assurance of Mastery	\$ 18,258.75
General Aid Limited English	\$16,236.73
Individual Learning & Dev. Assistance (ILDA)	\$0.00

Individual Learning & De	v. Assistance (ILDA	N)	\$0	.00				
		Elementar K - 6	y Seconda	ary			Elementary K - 6	Secondary
ILDA	Salary Inst				Assurance of Mastery	Salary Inst	\$27,242.35	\$18,220.41
Finance #330	Salary Sec Clerk				Project #411	Salary Sec Clerk		
	Fica					Fica	2,074.74	1,393.88
	PERA					PERA	617.26	784.57
	TRA					TRA	969.01	
	Hospitalization					Hospitalization		
	Travel					Travel		
	Inst Supplies					Inst Supplies		200.21
• •	General Supplies					General Supplies		408.50
Total	0		0	0	Total	\$51,910.93	\$30,903.36	\$21,007.57
Less General Ald	0	-			Less General Aid	18,258.75		
Compensatory Expense	0				Compensatory Expense	\$33,652.18		
Limited English	Salary Inst				Counseling / Guidance	Salary Inst	\$ 10,987.91	\$57,699.50
Project #410	Salary Sec Clerk				Project #710	Salary Sec Clerk		
Finance #360	Fica				•	Fica	811.72	4,224.60
	PERA					PERA		
	TRA				•	TRA	837.63	4,607.92
	Hospitalization					Hospitalization	28.68	2,356.20
	Travel					Travel	283.72	
	Inst Supplies					Inst Supplies		367.20
	General Supplies					General Supplies	973.06	1,096.55
Total	0		0	0	Total	\$84,274.69	\$13,922.72	\$70,351.97
Less General Aid	0	_			10 %	0.10		
Compensatory Expense	0	-				\$8,427.47	-	

Compensatory Re	venue Windom	School Dist					
Fiscal Year			1990 - 1991				
Total Dollars Receiv	vea		\$23,329.00				
Total Dollars Expen	sed		\$46,325.64				
General Ald Assurance	of Mastery		\$17,491.35				
General Aid Limited En	-						
Individual Learning & D	ev. Assistance (ILDA)					
		Elementary	Secondary			Elementary	Secondary
ILDA	Salary Inst	<u>K-6</u>		Assurance of Mastery	Salary Inst	K-6	10044.53
Finance #330	Salary Sec Clerk			Project #411	Salary Sec Clerk	\$31,662.76	12241.57
	Fica			110,000 # 471	Fica	2,418.91	901.08
	PERA				PERA	352.90	506.99
	TRA				TRA	1,753.70	500.55
	Hospitalization				Hospitalization	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
•**	Travel				Travel		
	Inst Supplies				Inst Supplies		
	General Supplies				General Supplies		
Total	0	0	0	Total	\$49,837.91	\$36,188.27	\$13,649.64
Less General Ald	0			Less General Ald	17,491.35	_	
Compensatory Expense	0			Compensatory Expense	\$32,346.56		
Limited English	Salary Inst			Counseling / Guidance	Salary Inst	\$22,008.20	\$89,651.55
Project #410	Salary Sec Clerk			Project #710	Salary Sec Clerk		
Inance #360	Fica			,	Fica	2,267.38	6,844.50
	PERA				PERA		
	TRA				TRA	2,227.89	7,201.20
	Hospitalization				Hospitalization	54.96	4,239.98
	Travel				Travel	1,389.65	
	Inst Supplies				Inst Supplies	1,937.61	
	General Supplies				General Supplies		1,967.89
otal	0	0	0	Total	\$139,790.81	\$29,885.69	\$109,905.12
ess General Ald	0			10 %	0.10		
Compensatory Expense	0			Compensatory Expense	\$13,979.08		

Stephen Twitchell Superintendent (218) 439-3303 (218) 238-5914 Fax (218) 439-3318

Lake Park/Audubon Schools

INDEPENDENT SCHOOL DISTRICT NO. 24 P.O. Box 479 Lake Park, Minnesota 56554

INDEPENDENT SCHOOL DISTRICT NO. 21 P.O. Box 338 Audubon, Minnesota 56511 Ron Fleming Secondary School Principal (218) 238-5916 Fax (218) 238-6828

Richard Hanson Elementary School Principal (218) 439-3301 Fax (218) 439-3318

June 9, 1997

RECEIVED

JUN 1 : 1997

STATE AUDITOR

Ms. Judith H. Dutcher Minnesota State Auditor State of Minnesota 525 Park Street, Suite 400 St. Paul, MN. 55103

Dear Ms. Dutcher:

In response to your letter dated 5/21/97 mailed to the school district chairman, which was given to me on 6/6/97, up until the current school year, 1996-1997, we have not segregated the compensatory funds which the school district has received.

We knew the amounts we received and what they were to be used for, but did not separate them by UFARS codes.

We are a small school district and have a rather high rate of AFDC students. With the compensatory aid we have been able to add a counselor, which was badly needed, and to hire an additional teacher to reduce class size where we have had a larger number of students. Also, we have hired classroom aides to give one to one nelp where needed. We have also been able to add some technology to help move the students along and give them a little more interest in school.

I have a stand-alone computer system, and it would not be possible to go back and change prior years UFARS coding and resubmit new audits. All I can do is assure you that the money has been spent as it was intended and that all future coding and reports will be according to Minnesota Laws.

I hope this explanation will be acceptable. If I can be of further help, please let me know.

Sincerely,

Jean Kohn

Business Manager ISD #21, Audubon

BOARD OF EDUCATION

BAGLEY PUBLIC SCHOOLS

Paul Neill, Chairman

Dr. Paula Davis, Clerk

Jacqualin Merschman, Treasurer

INDEPENDENT SCHOOL DISTRICT NO. 162
202 Bagley Ave. NW
BAGLEY, MINNESOTA 56621
Telephone 218-694-6184
FAX No. 218-694-3221
Gary A. Bratvold, Superintendent

BOARD OF EDUCATION

Dr. Joseph Corser, Director Ted Nienow, Director Tom Gardner, Director Timothie Arneson, Director

June 2, 1997

State of Minnesota Office of the Auditor Attn: Judith H. Dutcher Suite 400

525 Park Street St. Paul. MN 55103

Dear Ms. Dutcher:

In response to the letter our District received regarding the Compensatory Education Revenue for the years 1990-91 through 1995-96:

 Yes, the amounts identified for our District were spent for Compensatory Education as follows:

1990-91	\$ 405,742.00
1991-92	\$ 398,025.00
1992-93	\$ 397,911.00
1993-94	\$ 373,625.00
1994-95	\$ 353,430.00
1995-96	\$ 354,153.00

The Compensatory Education Revenue was used for additional teacher's aides, Saturday and summer school programs, instructional materials, textbooks, workbooks, learning kits, computer software. Also, programs to enhance students self-concept, job skills and the coordination of those programs.

Our District has a very high concentration of low-income families, which is used in consideration of how the revenue is spent.

- 2. The Compensatory Revenue was used only for the purposes specified in Minn. Stat. 124.28.
- 3. The Compensatory Revenue received was maintained in a separate revenue account. The finance code 317 to be used for the expenditures was not used, but is now in place.

Sincerely,

JUME Waggoner
School Accountant

BOARD OF EDUCATION

BAGLEY PUBLIC SCHOOLS

Paul Neill, Chairman

Dr. Paula Davis, Clerk

Jacqualin Merschman, Treasurer

INDEPENDENT SCHOOL DISTRICT NO. 162 202 Bagley Ave. NW BAGLEY, MINNESOTA 56621 Telephone 218-694-6184 FAX No. 218-694-3221

Gary A. Bratvold, Superintendent

BOARD OF EDUCATION

Dr. Joseph Corser, Director Ted Nienow, Director Tom Gardner, Director Timothie Ameson, Director

June 23, 1997

State of Minnesota
Office of the Auditor
Attn: Judith H. Dutcher
Suite 400
525 Park Street
St. Paul, MN 55103

Dear Ms. Dutcher:

We have received a second letter from the State Auditors Office stating that information provided was inadequate because it did not contain the the annual expenditure amounts coded to UFARS during the years 1990-91 through 1995-96.

Your original letter stated that you wanted the expenditure amounts coded to the UFARS codes developed for reporting Compensatory Education. My response listed the expenditures and stated that we had not used Finance 317, but had used the revenue for purposes set forth by Minn. Statute 124.28. Your second letter indicates that we were supposed to list the annual expenditures using the appropriate UFARS code, indicating to me that you mean UFARS Finance code 317. Prior to 1996-97 we were unaware of a specific UFARS expenditure code requirement for Compensatory education, therefore there are no expenditures coded to 317. We have used the compensatory revenue for additional teacher's aides, Saturday and summer school programs, instructional materials, textbooks, workbooks, learning kits, computer software. Also, programs to enhance students self-concept, job skills and the coordination of those programs. The Compensatory Revenue received was maintained in a separate revenue account. Our District has a very high concentration of low-income families, which is used in consideration of how the revenue is spent. Although finance code 317 was not used the following amounts ARE the expenditures made using Compensatory Revenue:

1990-91	\$ 405,742.00
1991-92	\$ 398,025.00
1992-93	\$ 397,911.00
1993-94	\$ 373,625.00
1994-95	\$ 353,430.00
1995-96	\$ 354,153.00

As of the 1996-97 school year all Compensatory Education expenditures are being coded to Finance 317.

Sincerely,

School Accountant

Blue Earth Area Public Schools

315 East Sixth Street Blue Earth, Minnesota 56013-2006

Serving the Communities of Blue Earth, Frost, Winnebago, Delavan, and Elmore Telephone (507)526-3188 Fax No. (507)526-2432



Office of the Superintendent Independent School District #2148 Joint Powers High School #6059 Don Helmstetter

Mne 25. 1997

State of Minnesota Office of the State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Judith Dutcher,

This letter is the Blue Earth Area School's response to the letter you sent dated May 21, 1997 regarding Compensatory Education Expenditures for our district. The Blue Earth Area School expended the Compensatory Education Entitlement as follows:

	1990-91	1991-92	1992-93	1993-94
Inservice days - s	alary: \$36,072.86	\$57,007.02	\$39,618.34	\$71,447.43
Textbooks	1,759.14		665.66	
Total:	\$37,832.00	\$57,007.02	\$40,284.00	\$71,447.43

	1994-95	1995-96
Inservice days-salary:	\$95,706.76	\$100,030.48
Textbooks	7,204.24	8,234.52
Total:	\$102,911.00	\$108,265.00

Since it was not a requirement at the time, these expenditures were not reported under the UFARS finance code "317". These expenditures were charged to our regular instructional account codes on our UFARS reporting.

If you need any additional information regarding this issue, please give me a call.

Thank you.

Sincerely,

Business Manager

Building Together for a Better Tomorrow Equal Opportunity Employer

INDEPENDENT SCHOOL DISTRICT NO. 2580 ASKOV-SANDSTONE-- "THE EDUCATION COMMUNITY"

Kerry L. Roberts, Ph. D., Superintendent

X-12 BAST CENTRAL SCHOOLS BAST CENTRAL COMMUNITY EDUCATION EAST CENTRAL ECFE ST. CROIX BOYS CAMP ST. CROIX GIRLS CAMP CROSSROADS LEARNING CENTER

DISTRICT OFFICE BOX 260. COURT AT 5TH SANDSTONE, MN 55072 PHONE: 320-245-2289 FAX: 320-245-5453

June 5, 1997

Ms. Judith H. Dutcher MN State Auditor 525 Park Street - Suite 400 St. Paul. MN 55103

Dear Ms. Dutcher:

This letter is in reply to yours of May 21, 1997, regarding East Central ISD #2580's use of the Compensatory Education funds received from the State of Munnesota.

The Compensatory Education Revenue for the East Central ISD #2580 has been spent for the purposes set forth in Minn. Stat. 124A.28.

The District has hired teachers and support staff to provide individualized and small group instruction. Remedial instruction has been provided in math, reading and language arts. Instructional supplies have been purchased, and programs for pupils of limited English have been used.

We assure you that we have used these funds appropriately.

erry L. Roberts

Sincerely,

Kerry L. Roberts, Ph.D. Superintendent of Schools

blj

SCHQOL BOARD
Don Mitchell, President
Pam Nelson, Vice President
Dr. Ervin Savord, Clerk
Karen Morehead, Treasurer
Dean Barr, Director
Bill Bresin, Director
Gail Brandt, Director

INDEPENDENT SCHOOL DISTRICT NO. 831

6100 North 210th Street FOREST LAKE, MINNESOTA 55025-9796 (612) 464-9100

June 24, 1997

ADMINISTRATION
Superintendent of Schools
Donald C. Ruble
Directors
Robert D. Juhl
Business Affairs
Donley H. Johnson
Personnel &
Administration
Beth A. Sullivan
Educational Services
Daniel E. Poepard
Community Services

Ms. Judith H. Dutcher Office of State Auditor Suite 400 525 Park Street St. Paul, MN 55103

Dear Ms. Dutcher:

In response to your letter dated May 21, 1997, concerning your questions regarding the use of our School District's Compensatory Education Revenue for the fiscal years 1993 through 1996, we offer the following:

 Were the amounts identified spent for those purposes set forth in Minn. Stat. § 124A.28?

The School District believes that it spent the funds for the purposes set forth in Minn. Stat. § 124A.28. Since the School District was not informed by the Department of CFL or its auditor that this was an accounting requirement, the School District did not implement those UFARS codes for the above noted fiscal years. Attached is a copy of the letter dated May 8, 1997, from the Commissioner of the Department of Children Families and Learning addressing the requirement for fiscal year 1997, which will be implemented by the School District.

2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat. § 124A.28, specify the amounts and purposes of such expenditures.

We believe the funds were spent in compliance with Minn. Stat. § 124A.28.

3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat § 124A.28, subd. 2?

All Compensatory Education Revenue received by the District was maintained in a

separate account. As noted above, the District was not aware that the expenditure accounting was a requirement, however if the State Auditor's Office should retroactively require such an accounting the School District will make every effort to comply within a reasonable time.

Sincerely,

Robert D. Juhl

Director of Business Affairs

RDJ/srd

Enclosure

INDEPENDENT SCHOOL DISTRICT 14

6000 WEST MOORE LAKE DRIVE, FRIDLEY, MINNESOTA 55432

612-571-6000 FAX 612-571-7633 DENNIS M. SULLIVAN DIRECTOR OF FINANCE/ PERSONNEL

June 12, 1997

Judith H. Dutcher
Office of the State Auditor
Suite 400
525 Park Street
St. Paul, MN 55103

Re: Compensatory Education Revenue Expenses

Dear Ms. Dutcher:

This letter is in response to your letter dated 5/21/97 concerning our Compensatory Education Expenses for the years 1991-96. Fridley Public Schools takes the education and welfare of our students very seriously and has worked hard to meet the needs and demands of our district. We strive to meet the State's regulations and follow their guidelines to the best of our ability.

In regard to compensatory expenses, we feel that the district was handicapped in directing these expenses directly to the students who the State felt would best benefit from this money, due to our lack of knowledge as to who these students actually are, because of the Privacy Laws concerning AFDC recipients. To best serve these students, Fridley's administration used the salaries of employees we felt would directly interact with the most students in hopes of reaching those that needed our help the most. As our Compensatory revenue grew each year, we used more programs/salaries to meet this need.

As for reporting the revenue in a separate account, compensatory revenue has always been a separate component of our General Education Aid Budget each year.

I hope this explanation answers all of your concerns. If you have any more questions, feel free to contact either one of us at the above telephone number.

Thank you. .

Sincerely

Dennis M. Sullivan

Director of Finance/Personnel

ratur Akmon

Patricia A. Kinn District Accountant

:pak

cc: Gordon Backlund

Independent School District No. 316 - Greenway Public Schools P. O. Box 195 - 200 Cole Avenue Coleraine, Minnesota 55722-0195 218-245-2622 (telephone) 218-245-3370 (facsimile)

June 2, 1997

Ms. Judith Dutcher, State Auditor State of Minnesota - Office of the State Auditor 525 Park Street - Suite 400 Saint Paul. Minnesota 55103

MATE MUDITOR

Re: Compensatory Education letter dated May 21, 1997

Dear Ms. Dutcher:

My name is Roy S. Trousdell and I have been the Business Manager for Independent School District No. 316 - Greenway Public Schools since September 1996. For the previous five years or so the District utilized the services of an outside public accounting firm in providing business management services. The current superintendent, F. Martin Duncan, has been with the District since November 1993. Also, the District has been audited by the following public accounting firms:

Miller, McDonald, Erickson & Moller, Ltd. 1990-91 through 1995-96; Walker, Giroux & Hahne, Ltd. 1989-90; and 1978-79 through 1988-89.

Based on my discussions with key individuals identified above, the District has spent its' compensatory revenue for the purposes identified in statute. These expenditures have included, but are not limited to, the following:

- * additional teachers and teacher aides,
- * remedial instruction,
- * in-service education.
- * textbooks and workbooks,
- * the Greenway Alternative Program,
- * and others.

As noted in your letter, not all of these expenditures were coded with the finance code 317 for the periods indicated. It would be impracticable and unreasonable for the District to research these past six years to identify specifically these additional expenditures. We have limited staff and resources and are currently in the process of preparing the 1997-98 budget as well as preparing for our 1996-97 audit.

Page Two June 2, 1997

I would like to point out that AFDC revenue has been available to Minnesota districts for at least twenty years. Only in the 1987 legislative session was there new legislative intent to change the rules on accounting for these monies. The 1987 law stated that "compensatory education revenue may be used only to meet the special needs...". This language was changed in the 1988 legislative session to read that "compensatory education revenue may be used only to meet the special educational needs...". Clearly the districts were not mandated to use finance code 317 these past six years to identify appropriate costs.

Please call me if you have any questions.

Roy & Trong suit

Sincerely,

Roy S. Trousdell, CPA

Business Manager

cc: Superintendent F. Martin Duncan

JUDITH H. DUTCHER STATE AUDITOR

STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

SUITE 400 525 PARK STREET SAINT PAUL 55103

(612) 296-2551 (Voice) (612) 297-5353 (TDD)

May 21, 1997

RECEIVED

JUN 03 1997

STATE AUDITOR

Mr. Roger Tramm, Chair Isle School District Box 25 Isle, MN 56342-0025

Dear Mr. Tramm:

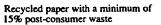
Compensatory Education Revenue is available to school districts pursuant to laws originally enacted by the legislature in 1987. This revenue is allocated to schools in order to meet the educational needs of underachieving students. According to the records provided to the Office of the State Auditor (hereinafter "OSA") by the Department of Children, Families and Learning (hereinafter "CFL"), your district has underspent Compensatory Education Revenue it has received from the State of Minnesota by the following amounts:

1990-1991	\$46,591
1991-1992	\$73,528
1992-1993	\$67,753
1993-1994	\$65,646
1994-1995	\$48,267
1995-1996	\$55,910

With regard to Compensatory Education Revenue received during these school years, please answer the following questions:

- 1. Were the amounts identified above spent for those purposes set forth in Minn. Stat. § 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures. YES ALL -- Used for truancy, remedial & etc.
- 2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat. § 124A.28, specify the amounts and purposes of such expenditures.







See 1987 Minn. Laws, ch. 389, art. 1.

OFFICE OF THE STATE AUDITOR

May 21, 1997 Page Two

3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. § 124A.28, subd. 2?

Please provide the information requested to this office by June 6, 1997. Please call David Kenney at 297-3671 if you should have any questions.

Sincerely,

Judith H. Dutcher State Auditor

JHD:tlf judi/districts.tr

Mahnomen Public Schools

Brent D. Gish, Superintendent

Ann LaVoy, Chairperson Pete Revier, Vice-Chairperson Jim DeVries, Clerk Independent School District No. 432 P.O. Box 319 Mahnomen, Minnesota 56557 Phone: (218) 935-2211 Fax: 218-935-5921 Ilton Thorpe, Jr., Treasurer Wayne Paul, Member Jan John, Member

June 27, 1997

State of Minnesota
Office of the State Auditor
Attention: David Kenney
525 Park Street Suite 400
Saint Paul, Minnesota 55103

Dear Mr. Kenney:

The letter is in reference to your memo of May 21, 1997 concerning Compensatory Education Revenue received by Mahnomen District #432 during year 1990-1991, 1991-1992, 1992-1993.

With regard to Compensatory Education Revenue, we give the following responses to your requsts:

1. Were the amounts identified above spent for the purposes set forth in Minn. Stat. 124A.28?

District response--Yes. As per statute, all Compensatory Education Revenue was expended "...to meet the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age." Since July 1, 1993, all Compensatory Education Revenue expenditures incurred have been recorded under UFARS code 317.

Year	Revenue Rec'd/Category	Expenditure/UFARS code
1990-1991	\$251,596/Compensatory Educ	\$251,596/as per UFARS code 317
1991-1992	\$237,900/Compensatory Educ	\$237,900/as per UFARS code 317
1992-1993	\$271,816/Compensatory Educ	\$271,816/as per UFARS code 317

2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat. 124A.28, specify the amounts and purposes of such expenditures.

District response--No funds were expended for purposes other than those specified in Minn. Stat. 124A.28.

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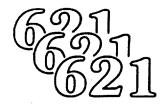
3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. 124A.28, subd. 2?

District response--The District has reviewed the State Auditors requests with Miller, McDonald, Erickson and Moller, the District auditors. It is our belief that Mahnomen District did not maintain separate accounts as per subd. 2 of Minn. Stat. 124.A.28 and therefore recorded Compensatory Education Revenue as part of General Education Revenue but expended it for the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age.

If further information is required, please feel free to contact me at your convenience.

Sincerely,

Brent D. Gish Superintendent



Mounds View Public Schools

2959 North Hamline Avenue ● St. Paul, Minnesota ● 55113 ● Phone (612) 639-6006 ● Fax (612) 639-6103

Carl M. Colmark, Executive Director of Administrative Support

June 5, 1997

Judith H. Dutcher State Auditor State of Minnesota Suite 400 525 Park Street St. Paul, Mn. 55103

Dear Ms. Dutcher:

Following is in response to your letter dated May 21, 1997:

- 1. The amounts identified for 1992-93, 1993-94, 1994-95 and 1995-96 were spent for those purposes set forth in Mn. Stat. 124A.28. Expenditures were coded to program 217 and included \$197,664 in fiscal '93, \$191,314 in fiscal '94, \$199,801 in fiscal '95 and \$378,627 in fiscal '96.
- 2. Compensatory revenue was not used for purposes other than those specified in Mn. Stat. 124A.28.
- 3. Revenue was not maintained in separate accounts since the criteria for such was ambiguous

Sincerely,

Carl M. Colmark

Executive Director of Administrative Support

Calm Colunt

 Independent School District No. 712

MR. JOHN GORNICK, Superintendent of Schools

June 6, 1997

State of Minnesota Judith Dutcher, State Auditor Suite 400 525 Park Street St. Paul MN 55103

Re: Compensatory Education

Dear Ms. Dutcher:

In response to your letter of May 21, 1997 with regards to Compensatory Education Revenue for FY1991, 1993, 1994 and 1996, please be advised as follows:

- 1.) The amounts which you identified were spent for the purposes set forth in Minn. Stat. 124A.28.
- 2.) Compensatory Education Revenue was not spent for inappropriate purposes.
- 3.) Compensatory Education Revenue expended by the District was not identified in separate funds.

Sincerely.

Jean D. Collins Finance Officer

jс

BUSINESS SERVICES

1801 Beebe Road, Maplewood, MN 55109

June 4, 1997

Judith H. Dutcher State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

Dear Ms. Dutcher:

I have been asked to respond to your letter of May 21 inquiring about this school district's use of Compensatory Education Revenue for the years 1992-93 through 1995-96:

 Were the amounts identified above (annual Compensatory Education Revenues) spent for those purposes set forth in Minn. Stat. 124A.28? If so, please specify by year the amounts and purposes of such expenditures using the UFARS codes developed by CFL for reporting these expenditures.

Yes, the district has offered all of the programs (1) through (11) permitted in M. S. 124A.28, subd. 1, except bilingual programs. The only UFARS code that we understand is intended to record these expenditures is Finance code 317, Compensatory Education. We do not find it feasible or practical to set up a cost accounting function to subdivide and record minute-by-minute and item-by-item expenditures of teachers and others involved with these programs. Otherwise, all of the expenditures are assigned complete UFARS account codes.

This school district's free and reduced lunch percentage is presently approximately 22%. That is large enough that we know that we are reaching the at-risk student population with the programs identified above.

2. If Compensatory Education Revenue was used for purposes other than those specified in Minn. Stat. 124A.28, specify the amounts and purposes of such expenditures.

To the best of my knowledge, this has not been the case.

3. Was all Compensatory Education Revenue received by the district maintained in separate accounts so that expenditures from said funds could be identified as required by Minn. Stat. 124A.28, subd. 2?

There is no UFARS code to record this revenue. The State Aids Payment Report (IDEAS) includes it with General Education Aid. That revenue supplements other operating revenue, aids and levies, used to fund the programs identified above. Again,

to track and code those portions of salary and other program expenditures that are "related to this revenue", as the statute says, would be an expensive, extremely complex cost accounting task.

To complicate matters further, Commissioner Wedl, in a May 8, 1997, letter to superintendents, suggests the free and reduced lunch count as the most readily available measure of low income. The identity of students eligible for free and reduced lunch, however, cannot be made known to teachers and principals who would have to record their time and money spent on services specifically for those students. To attempt to use a financial accounting system for this purpose is an idea that must be reconsidered.

In closing, I wish to state that the amounts characterized in your letter as underspent Compensatory Education Revenue are actually this school district's entire Compensatory Education Revenue for each of the years indicated. They are not amounts unspent or underspent.

Yours truly,

Richard H. Julander

Director of Business Services



Roseville Area Schools · District 623

Serving the Communities of Arden Hills, Falcon Heights, Lauderdale, Little Canada, Maplewood, Roseville, and Shoreview

June 17, 1997

Ms. Judith H. Dutcher Minnesota State Auditor Suite 400 525 Park Street St. Paul. Minnesota 55103

Dear Auditor Dutcher:

I am writing in response to your letter of May 21, 1997, concerning Roseville Area Schools' use of Compensatory Education Revenue for the school years 1992-93 through 1995-96. I have reviewed the issue of Compensatory Education Revenue with Mr. David Kenney on the telephone. During our conversation, I requested additional time in responding to your concerns in writing. Thank you for allowing me additional time to respond.

As I previously stated to Mr. Kenney in regard to your questions:

- 1. Yes, the amounts identified in the letter dated May 21, 1997, have been spent for the purposes set forth in Minn. Stat. § 124A.28. For each year in question, the Compensatory Education Revenue has been spent in Program 605-Instructional Support for Teacher Assistants, in an effort to meet the needs of underachieving students in Roseville Area Schools.
- 2. No, the Compensatory Education Revenue was not used for purposes other than those specified in Minn. Stat. § 124A.28.
- 3. The Compensatory Education Revenue allocated to Roseville Area Schools for the years 1992-93 through 1995-96 has not been maintained in separate accounts. Compensatory Education Revenue received for the 1996-97 fiscal year has been maintained in separate accounts in Program 605-Instructional Support, Finance Code 317.

Not only has the Compensatory Education Revenue allocated to Roseville Area Schools been used to meet the needs of underachieving students, but additional funding has been provided by local taxpayers (referendum dollars) for this purpose. Few school districts in Minnesota place as many caring adults in classrooms to assist teachers in reaching underachieving students as Roseville Area Schools.

The funding provided by Minn. Stat. § 124A.28 has not, is not, and will not be spent for any purpose other than meeting the needs of underachieving students. Roseville Area Schools has attempted to use the funding available through Minn. Stat. § 124A.28 without undue bureaucratic red tape and regulations. To my knowledge no one from the Department of Children, Families and Learning has approached Roseville Area Schools about incorrect coding of Compensatory Education Revenue. If Roseville Area Schools has failed in any way to meet the "spirit" of Minn. Stat. § 124A.28, we will do all that is necessary to correct any unintentional violations.

I hope this addresses all the questions raised in your letter of May 21, 1997. If you have any additional questions or concerns, please contact me. Thank you.

Sincerely yours,

John Thein

Deputy Superintendent

bsc2/mz

pc:

Carol Ericson, Superintendent Tom Bertz, School Board Chair

Dave O'Connor, Assistant Superintendent

SAINT PETER PUBLIC SCHOOLS



DISTRICT OFFICE 803 Davis Street Saint Peter, MN 56082-1657

Buildings & Grounds 100 Lincoln Drive Saint Peter, MN 56082-1332

Curriculum Director 815 North 9th Street Saint Peter, MN 56082-2601

Special Education 801 Davis Street

Saint Peter, MN 56082-1610

Telephone: 507-931-5703 FAX: 507-931-2805

Telephone: 507-931-4210

FAX: 507-931-4783

Telephone: 507-931-3260

FAX: 507-931-1865

Telephone: 507-931-5420

FAX: 507-931-5893

6/3/97

Judith Dutcher Office of the State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

Ms. Dutcher.

In regard to Compensatory Education Revenue received during school years 1991 to 1996, ISD 508 used the revenue for the purposes set forth in Minn. Stat. 124A.28, but did not use the UFARS codes developed by CFL for reporting these expenditures.

1991-1992 Additional part time aide.

1992-1993 Additional aides, programs to encourage completion of high school, programs to provide health services.

1993-1994 Same programs provided in 1992-1993.

1994-1995 In addition to the programs stated above, the addition of one and a half social workers.

1995-1996 Continuation of the programs listed above plus longer school day, and in-service for teachers and principals to improve their ability to recognize pupils whose educational achievement is below the level that is age appropriate.

The Compensatory revenue was not used for purposes other than those specified in Minn. Stat. 124A.28.

The Compensatory Revenue received by the district was maintained the separate accounts, but the expenditures were not.

Ver Peter Sincerely.

Dean Peterson Business Manager



SOUTH ST. PAUL PUBLIC SCHOOLS Special School District No. 6

T00 Second Street N. • South St. Paul, Minnesota 55075-2095 • (612)457-9428 • Fax 457-9485

June 2, 1997

Judith H. Dutcher State of Minnesota Office of the State Auditor Suite 400 525 Park Street Saint Paul, MN 55103

Ms. Dutcher:

I am responding to your letter of May 21, 1997 regarding Compensatory Education Revenue that was addressed to Ms. Barbara J. Hoekstra.

All Compensatory Education Revenue received by South St. Paul Special School District No. 6 was receipted separately using the appropriate UFARS code. The funds were spent for the purposes set forth in Minn. Stat. 124A.28, specifically in hiring additional staff.

However, in working with our auditors, our understanding of Minn. Stat. 124A.28 until FY 97, was that Compensatory Education Revenue *MAY* be used to meet the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils of their age. While Special School District No. 6 *did* spend these funds for the purpose stated, the accounting practice was not to code it separately since it was not required by statute to keep a restricted fund balance for Compensatory Education Revenue.

Since the statute has changed for FY 97, all expenses for this year will be coded using the restricted finance code.

Please call me at 457-9428 if you should have any further questions.

Sincerely,

Steven Pumper Comptroller

cc: Board of Education



SOUTH ST. PAUL PUBLIC SCHOOLS Special School District No. 6

700 Second Street N. • South St. Paul, Minnesota 55075-2095 • (612)457-9428 • Fax 457-9485

June 26, 1997

RECEIVED

JUN 3 1997

STATE AUDITOR

Greg Hierlinger
Deputy State Auditor
Office of the State Auditor
Suite 400
525 Park Street
Saint Paul, MN 55103-2139

Mr. Hierlinger:

The following is the information you requested in your letter of June 20, 1997 and a follow up phone conversation I had with you on June 24th.

As I previously mentioned, our interpretation of the State Statute was that since Compensatory Revenue was not mandated to be spent meeting the educational needs of pupils whose educational achievement is below the level that is appropriate for pupils their age, South St. Paul Special School District No. 6 did not code expenses to FIN code 317 since no reserve was required.

However, South St. Paul Special School District No. 6 *DID* use the revenue with the intent in which it was given. This letter will state the amount of Compensatory Revenue Special School District No. 6 received over the fiscal years in question, and how that revenue was expended.

Special School District No. 6 felt that the best way to use the additional funds provided by Compensatory Revenue was to keep student/teacher ratios as low as possible, thus creating more individualized instruction for those students who required additional help. In this manner, the Compensatory Revenue was used much like LDR funding. South St. Paul Public Schools were able to, at the very worst, maintain student/teacher ratios, and in some cases, decrease student/teacher ratios by using Compensatory Revenue to hire both classroom aides and teachers. Once again, while the Revenue was not expensed to specific aides and/or teachers, without this revenue, we would not have been able to have had as many aides and teachers, thus increasing our student/teacher ratios.

The following table provides the specific information on the impact of Compensatory Revenue in Special School District No. 6:

Fiscal Year	Compensatory Revenue	# Of F.T.E.s Provided
1990-91	\$ 71,757.90	2.56
1992-93	\$ 229,756.50	7.81
1993-94	\$ 304,969.50	9.88
1994-95	\$ 336,892.50	10.39
1995-96	\$ 674,635.50	19.82

As you can see, by the substantial increase South St. Paul Schools has received recently in Compensatory Revenue, we have been able to do wonderful things with student/teacher ratios. In 1995-96, without the nearly 20 F.T.E.s provided by Compensatory Revenue, our student/teacher ratios would have increased by five students at the elementary level.

We are grateful to the State for providing South St. Paul Schools with this additional funding, and we are using it in the best interest of our students. Since the State Statute has been changed for FY 97, we are coding all expenses related to Compensatory Revenue using FIN code 317 so the use of the revenue will be readily identified.

I believe this is the information you were requesting as per our phone conversation. If you should acquire anything else, please feel free to call me at 457-9428.

Sincerely,

Steven Pumper Comptroller

Winona Public Schools

Independent School District No. 861 Winona, Minnesota 55987

Arnold Dufseth Director of Fiscal Affairs 654 Huff Street Winona, Minnesota 55987



Phone: 454-9495 Area Code 507 Fax # 454-9494

June 25, 1997

State of Minnesota
Office of the State Auditor
David Kenney, Assistant Legal Counsel
Suite 400
525 Park Street
St. Paul, MN 55103

RE: Compensatory Education Funds

Dear Mr. Kenney,

In addition to programs offered at Winona Middle School and Winona Senior High School, Winona Public Schools has spent at its Alternative School the following amounts, not charged to grants or special education for youngsters at risk, as follows:

1992-93	\$438,904.75
1993-94	391,202.87
1994-95	403,176.53
1995-96	439.783.97

The UFARS codes used were as follows:

Fund	01 and 05
Org	610
Pro	All
CRS	000
Fin	000
Obj	All

It is unfortunate that these expenditures were not coded in that manner, however, students have been served and the expenditures were made.

Other programs by Winona Public Schools not charged to compensatory expenditures are English as a Second Language and Special Education. Even though categorical aids apply to these two categories the increased programming required far exceeds the funding.

Sincerely,

Arnold Dufseth

c: Dr. Charles Shephard Dr. Ronald McIntire

Account Code	Descriptions	for the Office of	f the State Aud	litor
District Reference No:		016	Fiscal 1992-1996	
F u n d s	O r g	P r o g r a m All	F i n a n c e none	O b j e c t
Fund 1 is the General Fund.	Area Learning Center	Includes all programs offered.		Includes all object deminsions.
Fund 5 is the Community Service Fund				

LC 213.22 .M6 C66 1997

Compensatory education revenue

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