

Classroom  
Days

ADEL DESOTO MINBURN COMMUNITY SCHOOL DISTRICT  
2011-12 SCHOOL CALENDAR  
APPROVED 2/14/11

|     | M     | Tu   | W    | Th   | F    |           |                                                                                                        |
|-----|-------|------|------|------|------|-----------|--------------------------------------------------------------------------------------------------------|
| 11  | July  |      |      |      |      | July-Aug. | Curriculum writing, guidance extended contract, & inservice for classified staff. Exact days flexible. |
|     | Aug.  | 8    | (9)  | 10   | (11) | 12        | Aug. 9 & 10 New teacher workshop                                                                       |
|     |       | 15   | 16   | 17   | 18   | 19        | Aug. 11, 12, 15, 16 One meeting day, one work day, one PD day, one work/meeting day                    |
|     |       | 22   | 23   | 24   | 25   | 26        | Aug. 17 Classes begin - Dismiss 2:30 PM                                                                |
|     |       | 29   | 30   | (31) |      |           | Aug. 18 Dismiss 2:30 PM                                                                                |
|     |       |      |      |      |      |           | Aug. 31 Dismiss 1:00 PM; Professional Development meetings                                             |
| 20  | Sept. |      |      |      | 1    | 2         |                                                                                                        |
|     |       | 5    | 6    | 7    | 8    | 9         | Sept. 5 Labor Day vacation                                                                             |
|     |       | 12   | 13   | (14) | 15   | 16        | Sept. 13 Annual School Board Election                                                                  |
|     |       | 19   | 20   | 21   | 22   | 23        | Sept. 14 Dismiss 1:00 PM; Professional Development meetings                                            |
|     |       | (26) | 27   | 28   | 29   | 30        | Sept. 26 No School K-12 Teacher Professional Development                                               |
| 20  | Oct.  | 3    | 4    | 5    | 6    | 7         | Oct. 12 Dismiss 1:00 PM; Professional Development meetings                                             |
|     |       | 10   | 11   | (12) | 13   | 14        | Oct. 21 End 1st Quarter (46 days)                                                                      |
|     |       | 17   | 18   | 19   | 20   | 21        | Oct. 24 No school - Workday                                                                            |
|     |       | (24) | (25) | 26   | (27) | 28        | Oct. 25 Dismiss 1:00 PM; K-12 P/T Conf. 2:00-8:30 PM                                                   |
|     |       | 31   |      |      |      |           | Oct. 27 Dismiss 1:00 PM; K-12 P/T Conf. 2:00-8:30 PM                                                   |
| 19  | Nov.  |      | 1    | 2    | 3    | 4         |                                                                                                        |
|     |       | 7    | 8    | (9)  | 10   | 11        | Nov. 9 Dismiss 1:00 PM; Professional Development meetings                                              |
|     |       | 14   | 15   | 16   | 17   | 18        | Nov. 23 No school K-12 - Allowance for P/T Conf.                                                       |
|     |       | 21   | 22   | 23   | 24   | 25        | Nov. 24-25 Thanksgiving vacation                                                                       |
|     |       | 28   | 29   | 30   |      |           |                                                                                                        |
| 16  | Dec.  |      |      |      | 1    | 2         |                                                                                                        |
|     |       | 5    | 6    | (7)  | 8    | 9         | Dec. 7 Dismiss 1:00 PM; Professional Development meetings                                              |
|     |       | 12   | 13   | 14   | 15   | 16        |                                                                                                        |
|     |       | 19   | 20   | 21   | 22   | 23        | Dec. 22 End 2nd Quarter (40 days); End 1st Semester (86 days)                                          |
|     |       | 26   | 27   | 28   | 29   | 30        | Dec. 23-Jan. 1 Christmas vacation                                                                      |
| 20  | Jan.  |      |      |      |      |           |                                                                                                        |
|     |       | (2)  | 3    | 4    | 5    | 6         | Jan. 1 New Year's Day                                                                                  |
|     |       | 9    | 10   | 11   | 12   | 13        | Jan. 2 Workday                                                                                         |
|     |       | (16) | 17   | 18   | 19   | 20        | Jan. 3 Classes resume                                                                                  |
|     |       | 23   | 24   | 25   | 26   | 27        | Jan. 9-13 Grades 9-12 ITEDs                                                                            |
|     |       | 30   | 31   |      |      |           | Jan. 16 No School K-12 Teacher Professional Development                                                |
| 20  | Feb.  |      |      | (1)  | 2    | 3         | Feb. 1 Dismiss 1:00 PM; Professional Development meetings                                              |
|     |       | 6    | 7    | 8    | 9    | 10        |                                                                                                        |
|     |       | 13   | 14   | 15   | 16   | (17)      | Feb. 17 No School K-12 Teacher Professional Development - TQ Day                                       |
|     |       | 20   | 21   | (22) | 23   | 24        | Feb. 22 Dismiss 1:00 PM; Professional Development meetings                                             |
|     |       | 27   | 28   | 29   |      |           |                                                                                                        |
| 16  | Mar.  |      |      |      | 1    | 2         | Mar. 2 End of 3rd Quarter (42 days)                                                                    |
|     |       | 5    | (6)  | 7    | (8)  | 9         | Mar. 6 Dismiss 1:00 PM; K-12 P/T Conf. 2:00-8:30 PM                                                    |
|     |       | 12   | 13   | 14   | 15   | 16        | Mar. 8 Dismiss 1:00 PM; K-12 P/T Conf. 2:00-8:30 PM                                                    |
|     |       | 19   | 20   | (21) | 22   | 23        | Mar. 9 No school K-12 - Allowance for P/T Conf.                                                        |
|     |       | 26   | 27   | 28   | 29   | 30        | Mar. 12-16 Spring break                                                                                |
|     |       |      |      |      |      |           | Mar. 21 Dismiss 1:00 PM; Professional Development meetings                                             |
|     |       |      |      |      |      |           | Mar. 26-30 Grades 3-8 ITBS                                                                             |
| 20  | Apr.  | 2    | 3    | 4    | 5    | 6         |                                                                                                        |
|     |       | (9)  | 10   | 11   | 12   | 13        | April 9 No School K-12 Professional Development meetings                                               |
|     |       | 16   | 17   | (18) | 19   | 20        | April 18 Dismiss 1:00 PM; Professional Development meetings                                            |
|     |       | 23   | 24   | 25   | 26   | 27        |                                                                                                        |
|     |       | 30   |      |      |      |           |                                                                                                        |
| 16  | May   |      | 1    | 2    | 3    | 4         | May 9 Dismiss 1:00 PM; Professional Development meetings                                               |
|     |       | 7    | 8    | (9)  | 10   | 11        | May 13 Commencement - 2:30 p.m.                                                                        |
|     |       | 14   | 15   | 16   | 17   | 18        | May 22 Dismiss 1:00 PM - Workday                                                                       |
|     |       | 21   | 22   | 23   | 24   | 25        | End 4th Quarter (50 days); End 2nd Semester (92 days)                                                  |
|     |       | 28   | 29   | 30   | 31   |           | End school year (178 days) Actual last day of school may change.                                       |
|     |       |      |      |      |      |           | May 28 Memorial Day                                                                                    |
| 178 | June  |      |      |      |      | 1         |                                                                                                        |
|     |       | 4    | 5    | 6    | 7    | 8         |                                                                                                        |

Snow days will be added to the end of the year.

This calendar may be altered, including spring break, if excessive snow days occur.

PD Day or Workday ( )  
Early Dismissal —  
Vacation/Holidays □  
P/T Conferences ○  
Begin School L  
End Quarter/Semester L

Classroom Days  
P/T Conf. Allowance  
Inservice/Workdays  
Professional Dev.  
Sub Total  
Teacher Quality PD  
New Teacher PD  
1:00 Dismissal - PD

178  
2 11/23 and 3/9  
5 8/11 8/12 8/15 10/24 1/2  
4 8/16 9/26 1/16 4/9  
189  
1 2/17  
2 8/9 8/10  
10 8/31 9/14 10/12 11/9 12/7 2/1 2/22 3/21 4/18 5/9

Additional Days  
Classified/Inservice  
New Teacher Orientation  
Curriculum Writing  
Guidance Extended Contract

|                         |           |
|-------------------------|-----------|
| <b>School ID Number</b> | <b>27</b> |
|-------------------------|-----------|

**Fund Expenditures/Slide 8**

| Fund             | 09-10 Fiscal Yr | % Total | Source                                 |
|------------------|-----------------|---------|----------------------------------------|
| General          | 12,321,404      | 75.88%  | CAR/General Fund Sheet/Last Col./Line  |
| Student Activity | 254,438         | 1.57%   | CAR/Student Activity Sheet/Last        |
| Management       | 226,049         | 1.39%   | CAR/Management Fund Sheet/Last         |
| PPEL             | 127,909         | 0.79%   | CAR/PPEL Fund Sheet/Last Col./Line 43  |
| PERL             | 0               | 0.00%   | CAR/PERL Fund Sheet/Last Col./Line     |
| Capital Projects | 1,043           | 0.01%   | CAR/Capital Projects Fund Sheet/Last   |
| Debt Services    | 1,471,610       | 9.06%   | CAR/Debt Service Fund Sheet/Last       |
| Enterprise       | 790,534         | 4.87%   | CAREnterprise Fund Sheet/Last          |
| Trust            | 2,600           | 0.02%   | CAR/Trust Fund Sheet/Last Col./Line 43 |
| Other            | 1,042,424       | 6.42%   | Calculated                             |
| Total            | 16,238,011      | 100.00% | CAR/All Fund Sheet/Last Col./Line 43   |

Slide 8

**Fund Expenditures/Slide 10**

| Year    | General Fund |
|---------|--------------|
| 2005-06 | 11,417,808   |
| 2006-07 | 11,972,183   |
| 2007-08 | 12,521,411   |
| 2008-09 | 12,614,190   |
| 2009-10 | 12,321,404   |

292,786 less in 2010

**Sources of Revenue/General Fund/Slide 11**

| Source             | 09-10 Fiscal Yr | % Total | Source                            |
|--------------------|-----------------|---------|-----------------------------------|
| Property Tax       | 4,428,348       | 34.21%  | CAR/Rev by Fund/Gen Fund/Line 1-6 |
| State Aid          | 6,119,959       | 47.27%  | CAR/Rev by Fund/Gen Fund/Line 33  |
| Federal Aid        | 1,072,551       | 8.28%   | CAR/Rev by Fund/Gen Fund/Line 42  |
| AEA Follow-Through | 522,020         | 4.03%   | Linked to A&L                     |
| Other Revenue      | 802,936         | 6.20%   | Calculated                        |
| Total              | 12,945,814      | 100.00% | CAR/Rev by Fund/Gen Fund/Line 57  |

**Fund Revenue/Slide 12**

| Year    | General Fund |
|---------|--------------|
| 2005-06 | 11,088,524   |
| 2006-07 | 11,824,264   |
| 2007-08 | 12,752,463   |
| 2008-09 | 13,329,795   |
| 2009-10 | 12,945,814   |

383,981 less in 2010

**Expenditures By Function/General Fund/Slide 13**

| Activity        | 09-10 Fiscal Yr | % Total | Source                                                            |
|-----------------|-----------------|---------|-------------------------------------------------------------------|
| Reg. Instr.     | 8,055,899       | 65.38%  | CAR Expenditures By Fund, by Function, by Object/Row 1 Total      |
| Student Support | 811,838         | 6.59%   | CAR Expenditures By Fund, by Function, by Object/Rows 2-15 Total  |
| General Adm.    | 368,227         | 2.99%   | CAR Expenditures By Fund, by Function, by Object/Rows 16-18 Total |
| Building Adm.   | 752,681         | 6.11%   | CAR Expenditures By Fund, by Function, by Object/Row 19 Total     |
| Business        | 344,601         | 2.80%   | CAR Expenditures By Fund, by Function, by Object/Rows 20-27 Total |
| Operations      | 1,061,001       | 8.61%   | CAR Expenditures By Fund, by Function, by Object/Row 28 Total     |
| Transportation  | 405,137         | 3.29%   | CAR Expenditures By Fund, by Function, by Object/Row 29 Total     |
| Other Support   | 0               | 0.00%   | CAR Expenditures By Fund, by Function, by Object/Rows 30-35 Total |
| AEA Flow        | 522,020         | 4.24%   | CAR Expenditures By Fund, by Function, by Object/Row 36 Total     |
| Extraordinary   | 0               | 0.00%   | CAR Expenditures By Fund, by Function, by Object/Rows 37-42 Total |
| Total           | 12,321,404      | 100.00% | CAR/Exp by Fund/Gen Fund/Line                                     |

Slide 13 Pic

**Expenditures By Object/General Fund/Slide 14**

| Activity           | 09-10 Fiscal Yr | % Total | Source                                        |
|--------------------|-----------------|---------|-----------------------------------------------|
| Salaries           | 8,130,338       | 65.99%  | CAR/Exp by Fund/Gen Fund/Line                 |
| Benefits           | 1,903,830       | 15.45%  | CAR/Exp by Fund/Gen Fund/Line                 |
| Purchased Services | 997,805         | 8.10%   | CAR/Exp by Fund/Gen Fund/Line 43/Pur Ser      |
| Supplies           | 667,401         | 5.42%   | CAR/Exp by Fund/Gen Fund/Line                 |
| Property           | 65,749          | 0.53%   | CAR/Exp by Fund/Gen Fund/Line                 |
| Other              | 556,281         | 4.51%   | CAR/Exp by Fund/Gen Fund/Line 43/Misc & Other |
| Total              | 12,321,404      | 100.00% | CAR/Exp by Fund/Gen Fund/Line                 |

14 Pic

**Salary/Benefit Expenditures/Slide**

| Year    | General Fund |
|---------|--------------|
| 2005-06 | 9,102,127    |
| 2006-07 | 9,729,357    |
| 2007-08 | 9,838,148    |
| 2008-09 | 10,247,706   |
| 2009-10 | 10,034,168   |

15  
cuts savings  
213,538

**State Allowable Growth (Set by State)/Slide 22**

| Year    | Percent |
|---------|---------|
| 1999-00 | 3.00%   |
| 2000-01 | 4.00%   |
| 2001-02 | 4.00%   |
| 2002-03 | 1.00%   |
| 2003-04 | 2.00%   |
| 2004-05 | 2.00%   |
| 2005-06 | 4.00%   |
| 2006-07 | 4.00%   |
| 2007-08 | 4.00%   |
| 2008-09 | 4.00%   |
| 2009-10 | 2.00%   |
| 2011-12 | 2.00%   |

**Student Enrollment/Budget Count/Prior Year (Certified Enrollment)/Slide 26 and 27**

| Fiscal Year | Resident St. | Open Out | Tuition Out | Shared | PSEO | Comm Col | Total    |
|-------------|--------------|----------|-------------|--------|------|----------|----------|
| 2001-02     | 1,370.00     | 58.00    | 5.00        | 0.00   | 0.00 | 2.00     | 1,435.00 |
| 2002-03     | 1,352.20     | 64.20    | 5.00        | 0.00   | 0.00 | 1.00     | 1,422.40 |
| 2003-04     | 1,358.20     | 77.40    | 7.00        | 0.00   | 0.00 | 1.00     | 1,443.60 |
| 2004-05     | 1,336.50     | 79.40    | 5.00        | 0.00   | 0.00 | 6.00     | 1,426.90 |
| 2005-06     | 1,328.60     | 77.10    | 4.00        | 0.00   | 0.00 | 5.00     | 1,414.70 |
| 2006-07     | 1,329.40     | 85.10    | 3.00        | 0.00   | 0.00 | 5.00     | 1,422.50 |
| 2007-08     | 1,329.40     | 85.10    | 3.00        | 0.00   | 0.00 | 8.00     | 1,425.50 |
| 2008-09     | 1,327.60     | 82.10    | 1.00        | 0.00   | 0.00 | 12.00    | 1,422.70 |
| 2009-10     | 1,303.60     | 81.00    | 7.00        | 0.00   | 0.00 | 3.00     | 1,394.60 |
| 2010-11     | 1,321.30     | 78.20    | 4.00        | 0.00   | 0.00 | 5.00     | 1,408.50 |
| 2011-12     | 1,315.70     | 82.60    | 6.00        | 0.00   | 0.00 | 4.00     | 1,408.30 |

**New Money/Slide 29 and 34**

| Fiscal Year | Certified Enroll | \$ Per St | Regular Program Cost | New Money | Budget Guarantee | Fiscal Year | Actual Regular Program Cost<br>A&L 5.1+5.2 |
|-------------|------------------|-----------|----------------------|-----------|------------------|-------------|--------------------------------------------|
| 2006-07     | NA               | 5,148     | 7,332,811            | NA        | NA               | 2006-07     | NA                                         |
| 2007-08     | 1,425.50         | 5,353     | 7,630,702            | 297,891   | 0                | 2007-08     | 7,630,702                                  |
| 2008-09     | 1,422.70         | 5,566     | 7,918,748            | 288,047   | 0                | 2008-09     | 7,918,748                                  |
| 2009-10     | 1,394.60         | 5,788     | 8,071,945            | 153,197   | 0                | 2009-10     | 8,071,945                                  |
| 2010-11     | 1,408.50         | 5,903     | 8,314,376            | 242,431   | 0                | 2010-11     | 8,314,376                                  |
| 2011-12     | 1,408.30         | 6,021     | 8,479,459            | 165,083   | 0                | 2011-12     | 8,479,459                                  |

\*  
If not "0", check  
budget guarantee  
calculator

**Special Education Cost/Slide 37**

| Fiscal Year | Weighting | \$ Per St | Spec Ed \$ | Source |
|-------------|-----------|-----------|------------|--------|
| 2007-08     | 204.47    | 5,353     | 1,094,528  | AL 3.4 |

165,000  
new  
spending  
authority

|         |        |       |           |                     |
|---------|--------|-------|-----------|---------------------|
| 2008-09 | 162.89 | 5,566 | 906,646   | AL 3.4              |
| 2009-10 | 146.80 | 5,788 | 849,678   | AL 3.4              |
| 2010-11 | 151.14 | 5,903 | 892,179   | AL 3.4              |
| 2011-12 | 175.46 | 6,021 | 1,056,455 | (Guess or AEA Data) |

- special ed weighting additional 24.32 in generates more taxing & spending authority  
 down slightly 7.28 - 09 11  
 6.95 - 12 12  
 164,276 restricted to special ed

#### Supplemental Weighting Cost/Slide 40

| Fiscal Year | Weighting | \$ Per St | Sup. Wht. \$ | Source                          |
|-------------|-----------|-----------|--------------|---------------------------------|
| 2007-08     | 6.54      | 5,353     | 34,987       | AL 3.11                         |
| 2008-09     | 5.54      | 5,566     | 30,813       | AL 3.13                         |
| 2009-10     | 7.02      | 5,788     | 40,603       | AL 3.13                         |
| 2010-11     | 7.28      | 5,903     | 42,968       | AL 3.13                         |
| 2011-12     | 6.95      | 6,021     | 41,840       | (Guess or certified enrollment) |

#### AEA Flowthrough Cost/Slide 43

| Fiscal Year | AEA Flowthr. |
|-------------|--------------|
| 2007-08     | 466,146      |
| 2008-09     | 484,444      |
| 2009-10     | 522,020      |
| 2010-11     | 542,779      |
| 2011-12     | 553,635      |

(Est. with allowable growth)

- Increases with AG %

#### At-Risk/Slide 47

| Fiscal Year | At Risk/TAG |
|-------------|-------------|
| 2007-08     | 381,535     |
| 2008-09     | 396,327     |
| 2009-10     | 403,944     |
| 2010-11     | 415,837     |
| 2011-12     | 415,689     |

Est. (Should have been filed by December 15, 2010.)

about this same as last year

#### Teacher Quality/Prof

#### Develop/Early Childhood/Slide 49

| Fiscal Year | TQ/PD/EC |
|-------------|----------|
| 2007-08     | 0        |
| 2008-09     | 0        |
| 2009-10     | 864,350  |
| 2010-11     | 889,791  |
| 2011-12     | 907,587  |

Est. at AG Rate/Doesn't account for enrollment change

At 29% AG  
 17,796 inc.

#### Taxable Property Valuation/Slides 57 & 58

| Fiscal Year | Val. P/1000 | Uniform Levy |
|-------------|-------------|--------------|
| 2007-08     | 258,667     | 1,396,803    |
| 2008-09     | 288,366     | 1,557,178    |
| 2009-10     | 301,714     | 1,629,254    |

val/1,000 uniform levy amt

now PP #2

|         |         |           |      |
|---------|---------|-----------|------|
| 2010-11 | 326,855 | 1,765,017 |      |
| 2011-12 | 338,566 | 1,828,256 | Est. |

Foundation Property and State Aid

| Fiscal year | Weighted Enroll | Foundation \$ Per Student | Foundation \$ Students | Foundation Spec. Ed. | Foundation AEA | TQ/PD/EC | Foundation Total | Uniform Prop | AEA & Other Reduction | Found. State Aid |
|-------------|-----------------|---------------------------|------------------------|----------------------|----------------|----------|------------------|--------------|-----------------------|------------------|
| 2007-08     | 1,432           | 4,666                     | 6,681,880              | 954,057              | 301,618        | 0        | 7,937,555        | 1,396,803    | -1,013                | 6,541,765        |
| 2008-09     | 1,428           | 4,853                     | 6,931,229              | 790,505              | 304,702        | 0        | 8,026,436        | 1,557,178    | -1,421                | 6,470,679        |
| 2009-10     | 1,402           | 5,047                     | 7,073,951              | 740,900              | 342,503        | 864,350  | 9,021,704        | 1,629,254    | -2,090                | 7,394,540        |
| 2010-11     | 1,416           | 5,148                     | 7,288,430              | 778,069              | 353,521        | 889,791  | 9,309,811        | 1,765,017    | -2,114                | 7,546,908        |
| 2011-12     | 1,415           | 5,268                     | 7,456,137              | 924,398              | 360,591        | 907,587  | 9,648,713        | 1,828,256    | -2,156                | 7,822,613        |

sp. ed AEA 70

Real funding? ATB cuts

Funding Combined District Cost

| Fiscal year | Comb Dist Cost | Uniform Prop. | State Aid | Additional Prop Tax | Prop. Tax Adjust | Final Additional Prop Tax | State Reduction  | ARRA State Aid | Pre-School     | State Aid |
|-------------|----------------|---------------|-----------|---------------------|------------------|---------------------------|------------------|----------------|----------------|-----------|
| 2007-08     | 9,607,898      | 1,396,803     | 6,541,765 | 1,670,343           | -10,757          | 1,681,100                 | 0                | 0              | 0              | 6,531,008 |
| 2008-09     | 9,736,978      | 1,557,178     | 6,470,679 | 1,710,542           | -6,511           | 1,717,053                 | 0                | 0              | 0              | 6,464,168 |
| 2009-10     | 10,752,540     | 1,629,254     | 7,394,540 | 1,730,836           | -12,015          | 1,742,851                 | 652,576          | 567,559        | 0              | 7,297,508 |
| 2010-11     | 11,097,930     | 1,765,017     | 7,546,908 | 1,788,119           | 76,293           | 1,711,826                 | 581,022          | 136,510        | 0              | 7,178,689 |
| 2011-12     | 11,454,665     | 1,828,256     | 7,822,613 | 1,805,951           |                  | 1,805,951                 | 281,660          | 0              | 32,514         | 7,573,467 |
|             |                |               |           |                     |                  |                           | Red. Per Student | Estimated      | Pre Sch Enroll |           |
|             |                |               |           |                     |                  |                           | 200              | 0              | 9              |           |

ARRA reductions bar graph

85,197 short  
444,512 short current year

| Instructional Levy |                 |              |               |            |                      |                |         |              |                 |
|--------------------|-----------------|--------------|---------------|------------|----------------------|----------------|---------|--------------|-----------------|
| Fiscal year        | Reg. Prog. Cost | Inst. Levy % | Inst. Levy \$ | State Adj. | Local Instr. Levy \$ | \$ To Prop Tax | Surtax  | State Aid    | Total Inst Levy |
| 2007-08            | 7,630,702       | 10.00%       | 763,070       | 235,855    | 527,215              | 527,429        | 0       | 59,143       | 586,572         |
| 2008-09            | 7,918,748       | 10.00%       | 791,875       | 233,199    | 558,676              | 559,455        | 0       | 55,473       | 614,928         |
| 2009-10            | 8,071,945       | 10.00%       | 807,194       | 235,257    | 571,937              | 572,632        | 0       | 47,827       | 620,459         |
| 2010-11            | 8,314,376       | 10.00%       | 831,438       | 236,944    | 594,494              | 594,730        | 0       | 26,464       | 621,194         |
| 2011-12            | 8,479,459       | 10%          | 847,946       | 241,683    | 606,263              | 606,263        | 0       | 26,585       | 632,848         |
|                    |                 |              |               |            |                      | Percent        | Percent | % From State |                 |
|                    |                 |              |               |            |                      | 100.00%        | 0.00%   | 0.11         |                 |

state aid amount 26,585 - consider  
been cut may go away

no income surtax on our Instr. Levy

| Total Spending & Taxing Authority |            |             |       |            |
|-----------------------------------|------------|-------------|-------|------------|
| Fiscal year                       | Combined   | Instr. Levy | Other | Total      |
| 2007-08                           | 9,607,898  | 527,215     | 0     | 10,135,113 |
| 2008-09                           | 9,736,978  | 558,676     | 0     | 10,295,654 |
| 2009-10                           | 10,752,540 | 571,937     | 0     | 11,324,478 |
| 2010-11                           | 11,097,930 | 594,494     | 0     | 11,692,423 |
| 2011-12                           | 11,454,665 | 606,263     | 0     | 12,060,928 |

| Taxing Authority |            |             |       |              |            |
|------------------|------------|-------------|-------|--------------|------------|
| Fiscal year      | Combined   | Instr. Levy | Other | Cash Reserve | Total      |
| 2007-08          | 9,607,898  | 527,215     | 0     | 216,287      | 10,351,400 |
| 2008-09          | 9,736,978  | 558,676     | 0     | 395,918      | 10,691,572 |
| 2009-10          | 10,752,540 | 571,937     | 0     | 480,069      | 11,804,547 |
| 2010-11          | 11,097,930 | 594,494     | 0     | 713,179      | 12,405,602 |
| 2011-12          | 11,454,665 | 606,263     | 0     | 713,179      | 12,774,107 |
|                  |            |             |       | Estimated    |            |

Keep same 713,179  
238,000 - SBRC sp. ed. deficit

2009-10 Misc. Revenue (From CAR)

| Area             | 09-10 Fiscal | CAR Revenue by Fund, Source |
|------------------|--------------|-----------------------------|
| Tuition          | 1,048,627    | Line 7                      |
| Other Local      | 239,006      | Lines 8, 10-12, 15, 17-21   |
| Investments      | 8,122        | Line 9                      |
| Rental/Fees/Text | 112,638      | Lines 13//14/16             |
| Other State      | 2,319        | Lines 27-29/31              |
| Federal          | 437,299      | Line 42-Line 34             |
| Total            | 1,848,011    | Calculated                  |

| Open Enrollment |                     |                      |                |                    |                  |               |          |
|-----------------|---------------------|----------------------|----------------|--------------------|------------------|---------------|----------|
| Fiscal year     | # Open Enrolled Out | \$ P/St. (Prev. Yr.) | Total Cost Out | # Open Enrolled In | Cost Per Student | Total Cost In | Net Cost |
| 2007-08         | 85                  | 5,148                | 438,095        | 147.0              | 5,148            | 756,756       | 318,661  |
| 2008-09         | 82                  | 5,353                | 439,481        | 159.0              | 5,353            | 851,127       | 411,646  |
| 2009-10         | 81                  | 5,566                | 450,846        | 164.0              | 5,566            | 912,824       | 461,978  |
| 2010-11         | 78                  | 5,788                | 452,622        | 164.0              | 5,788            | 949,232       | 496,610  |
| 2011-12         | 83                  | 5,903                | 487,588        | 159.0              | 5,903            | 938,577       | 450,989  |

current 496,610  
lose about 45,000

5 more out

5 less in

| Unspent Balance |                 |             |            |          |             |             |         |                | Const. Proj. Allow. & GAAP Adj. | Enroll Adj. |
|-----------------|-----------------|-------------|------------|----------|-------------|-------------|---------|----------------|---------------------------------|-------------|
| Fiscal year     | Reg. Prog. Cost | Supp. Wght. | Spec Ed \$ | TQ/PD/EC | AEA Support | At-Risk/TAG | SBRC    | Spec. Ed. Def. |                                 |             |
| 2007-08         | 7,630,702       | 34,987      | 1,094,528  | 0        | 501,557     | 381,535     | 66,664  | 0              | 0                               | 0           |
| 2008-09         | 7,918,748       | 30,813      | 906,646    | 0        | 512,134     | 396,327     | 101,327 | 155,787        | 0                               | 0           |
| 2009-10         | 8,071,945       | 40,603      | 849,678    | 864,350  | 553,559     | 403,944     | 105,840 | 240,825        | 0                               | 0           |
| 2010-11         | 8,314,376       | 42,968      | 892,179    | 889,791  | 570,469     | 415,837     | 94,018  | 0              | 0                               | 0           |

| AEA Red. | Pre-School | Inst. Levy | Misc. Rev. | Prev. Unspent | Max Spending | Spending   | Unspent Bal. | Change    | Fiscal year |
|----------|------------|------------|------------|---------------|--------------|------------|--------------|-----------|-------------|
| -35,411  | 0          | 586,572    | 2,354,478  | 1,887,854     | 14,503,466   | 12,521,411 | 1,982,055    | 94,201    | 2007-08     |
| -27,690  | 0          | 614,928    | 2,709,387  | 1,982,055     | 15,300,462   | 12,614,190 | 2,686,272    | 704,217   | 2008-09     |
| -31,539  | 0          | 620,459    | 1,848,011  | 2,686,272     | 16,253,947   | 12,321,404 | 3,932,543    | 1,246,271 | 2009-10     |
| -27,690  | 0          | 621,194    | 1,463,766  | 3,932,543     | 17,209,451   | 12,880,000 | 4,329,451    | 396,908   | 2010-11     |

| Total Spending Authority/Major Areas |                  |            |         |                    |            |            |
|--------------------------------------|------------------|------------|---------|--------------------|------------|------------|
| Fiscal year                          | Combined Dist \$ | Inst. Levy | SBRC    | Prev. Unspent Bal. | Misc. Rev. | Total      |
| 2007-08                              | 9,607,898        | 527,215    | 66,664  | 1,887,854          | 2,354,478  | 14,444,109 |
| 2008-09                              | 9,736,978        | 558,676    | 257,114 | 1,982,055          | 2,709,387  | 15,244,210 |
| 2009-10                              | 10,752,540       | 571,937    | 346,665 | 2,686,272          | 1,848,011  | 16,205,425 |
| 2010-11                              | 11,097,930       | 594,494    | 94,018  | 3,932,543          | 1,463,766  | 17,182,750 |

| Spending & Unspent Balance Relationship |              |            |              |
|-----------------------------------------|--------------|------------|--------------|
| Fiscal year                             | Spend. Auth. | Spending   | Unspent Bal. |
| 2007-08                                 | 14,503,466   | 12,521,411 | 1,982,055    |
| 2008-09                                 | 15,300,462   | 12,614,190 | 2,686,272    |
| 2009-10                                 | 16,253,947   | 12,321,404 | 3,932,543    |
| 2010-11                                 | 17,209,451   | 12,880,000 | 4,329,451    |

3.9  
+ 4.3

| Cash Balance |           |            |            |           |
|--------------|-----------|------------|------------|-----------|
| Fiscal year  | Beg. Bal. | Revenue    | Spending   | End Bal.  |
| 2007-08      | 2,799,075 | 12,752,463 | 12,521,411 | 3,030,127 |
| 2008-09      | 3,030,127 | 13,329,795 | 12,614,190 | 3,745,732 |
| 2009-10      | 3,745,732 | 12,945,814 | 12,321,404 | 4,370,142 |
| 2010-11      | 4,370,142 | 13,334,188 | 12,880,000 | 4,824,331 |

| Fund Equity |             |
|-------------|-------------|
| Fiscal year | Fund Equity |
| 2007-08     | -174,514    |
| 2008-09     | 520,172     |
| 2009-10     | 1,026,308   |
| 2010-11     | 1,480,496   |

probably lower than that projection  
end of PP# 2

| Solvency Ratio |             |            |                |
|----------------|-------------|------------|----------------|
| Fiscal year    | Fund Equity | Total Rev. | Solvency Ratio |
| 2007-08        | -174,514    | 12,752,463 | -1.37%         |
| 2008-09        | 520,172     | 13,329,795 | 3.90%          |
| 2009-10        | 1,026,308   | 12,945,814 | 7.93%          |
| 2010-11        | 1,480,496   | 13,334,188 | 11.10%         |

- could be 11-13% range  
10% - probably new target amount

| Determining Property Tax \$ |                 |                     |                     |               |                |
|-----------------------------|-----------------|---------------------|---------------------|---------------|----------------|
| Fiscal year                 | Uniform Levy \$ | Additional Prop Tax | Cash Res. & SBRC \$ | Inst. Levy \$ | Total Prop. \$ |
| 2007-08                     | 1,396,803       | 1,681,100           | 216,287             | 527,429       | 3,821,619      |
| 2008-09                     | 1,557,178       | 1,717,053           | 395,918             | 559,455       | 4,229,604      |
| 2009-10                     | 1,629,254       | 1,742,851           | 480,069             | 572,632       | 4,424,806      |
| 2010-11                     | 1,765,017       | 1,711,826           | 713,179             | 594,730       | 4,784,751      |
| 2011-12                     | 1,828,256       | 1,805,951           | 713,179             | 606,263       | 4,953,650      |

| Determining General Fund Property Tax Rate |                 |                           |                     |               |                |                   |                       |
|--------------------------------------------|-----------------|---------------------------|---------------------|---------------|----------------|-------------------|-----------------------|
| Fiscal year                                | Uniform Levy \$ | Additional Prop Tax Final | Cash Res. & SBRC \$ | Inst. Levy \$ | Total Prop. \$ | Taxable Valuation | General Fund Tax Rate |
| 2007-08                                    | 1,396,803       | 1,681,100                 | 216,287             | 527,429       | 3,821,619      | 258,667           | 14.774                |
| 2008-09                                    | 1,557,178       | 1,717,053                 | 395,918             | 559,455       | 4,229,604      | 288,366           | 14.667                |
| 2009-10                                    | 1,629,254       | 1,742,851                 | 480,069             | 572,632       | 4,424,806      | 301,714           | 14.666                |
| 2010-11                                    | 1,765,017       | 1,711,826                 | 713,179             | 594,730       | 4,784,751      | 326,855           | 14.639                |
| 2011-12                                    | 1,828,256       | 1,805,951                 | 713,179             | 606,263       | 4,953,650      | 338,566           | 14.631                |

| Comparing Tax Rates |                          |                                                                                                            |
|---------------------|--------------------------|------------------------------------------------------------------------------------------------------------|
| School              | General Tax Rate 2010-11 | You can select schools in your area that you would be interested in having board members see a comparison. |
| SAYDEL              | 10.82                    |                                                                                                            |
| WAUKEE              | 11.57                    |                                                                                                            |
| WDM                 | 11.72                    |                                                                                                            |
| URBANDALE           | 12.46                    |                                                                                                            |
| DC-G                | 12.77                    |                                                                                                            |
| VM                  | 13.10                    |                                                                                                            |
| NORWALK             | 13.14                    |                                                                                                            |
| AVERAGE             | 14.28                    |                                                                                                            |
| W-G                 | 14.47                    |                                                                                                            |
| JOHNSTON            | 14.61                    |                                                                                                            |
| ADM                 | 14.64                    |                                                                                                            |
| B-F                 | 14.78                    |                                                                                                            |
| DM                  | 14.99                    |                                                                                                            |
| INDIANOLA           | 15.17                    |                                                                                                            |
| NP                  | 15.21                    |                                                                                                            |
| CARLISLE            | 15.62                    |                                                                                                            |
| ANKENY              | 16.39                    |                                                                                                            |
| PERRY               | 17.22                    |                                                                                                            |
| SEP                 | 18.31                    |                                                                                                            |

| School    | Over-all Tax Rate 2010-11 | You can select schools in your area that you would be interested in having board members see a comparison. |
|-----------|---------------------------|------------------------------------------------------------------------------------------------------------|
| WDM       | 13.94                     |                                                                                                            |
| SAYDEL    | 13.98                     |                                                                                                            |
| JOHNSTON  | 17.34                     |                                                                                                            |
| DC-G      | 17.50                     |                                                                                                            |
| URBANDALE | 17.64                     |                                                                                                            |
| DM        | 17.64                     |                                                                                                            |
| WAUKEE    | 17.79                     |                                                                                                            |
| VM        | 18.23                     |                                                                                                            |
| NP        | 18.27                     |                                                                                                            |
| ADM       | 18.42                     |                                                                                                            |
| AVERAGE   | 18.80                     |                                                                                                            |
| W-G       | 19.78                     |                                                                                                            |
| B-F       | 19.99                     |                                                                                                            |
| NORWALK   | 20.17                     |                                                                                                            |
| INDIANOLA | 20.90                     |                                                                                                            |
| CARLISLE  | 20.97                     |                                                                                                            |
| PERRY     | 21.65                     |                                                                                                            |
| SEP       | 21.81                     |                                                                                                            |
| ANKENY    | 22.35                     |                                                                                                            |

| State Aid To District |           |
|-----------------------|-----------|
| Fiscal year           | State Aid |
| 2007-08               | 6,600,908 |
| 2008-09               | 6,414,857 |
| 2009-10               | 6,721,276 |
| 2010-11               | 7,128,860 |
| 2011-12               | 7,600,052 |

7,600,052

| Management Fund |                    |                   |                      |
|-----------------|--------------------|-------------------|----------------------|
| Fiscal year     | Management Fund \$ | Taxable Valuation | Management Fund Rate |
| 2007-08         | 361,531            | 258,667           | 1.40                 |
| 2008-09         | 431,878            | 288,366           | 1.50                 |
| 2009-10         | 451,868            | 301,714           | 1.50                 |
| 2010-11         | 489,521            | 326,855           | 1.50                 |
| 2011-12         | 542,242            | 338,566           | 1.60                 |

- If we have 2% increase rate  
have AG increase slightly  
if we have 0 we'll decrease rate

| Physical Plant & Equipment Levy |           |                   |          |
|---------------------------------|-----------|-------------------|----------|
| Fiscal year                     | PPEL Rate | Taxable Valuation | Total \$ |
| 2007-08                         | 0.330     | 282,113           | 93,097   |
| 2008-09                         | 0.330     | 311,310           | 102,732  |
| 2009-10                         | 0.330     | 328,172           | 108,297  |
| 2010-11                         | 0.330     | 353,758           | 116,740  |
| 2011-12                         | 0.330     | 371,446           | 122,577  |

| Debt Service Levy |                        |                   |                   |
|-------------------|------------------------|-------------------|-------------------|
| Fiscal year       | Debt Service \$ Needed | Taxable Valuation | Debt Service Rate |
| 2007-08           | 522,689                | 282,113           | 1.85              |
| 2008-09           | 577,216                | 311,310           | 1.85              |
| 2009-10           | 641,157                | 328,172           | 1.95              |

|         |         |         |      |
|---------|---------|---------|------|
| 2010-11 | 691,143 | 353,758 | 1.95 |
| 2011-12 | 684,027 | 371,446 | 1.84 |

| Over-All Taxing Dollars |            |               |         |                 |              |
|-------------------------|------------|---------------|---------|-----------------|--------------|
| Fiscal year             | General \$ | Management \$ | PPEL \$ | Debt Service \$ | Total Tax \$ |
| 2007-08                 | 3,821,619  | 361,531       | 93,097  | 522,689         | 4,798,936    |
| 2008-09                 | 4,229,604  | 431,878       | 102,732 | 577,216         | 5,341,430    |
| 2009-10                 | 4,424,806  | 451,868       | 108,297 | 641,157         | 5,626,128    |
| 2010-11                 | 4,784,751  | 489,521       | 116,740 | 691,143         | 6,082,156    |
| 2011-12                 | 4,953,650  | 542,242       | 122,577 | 684,027         | 6,302,496    |

| Over-All Taxing Rates |              |                 |           |                   |                |
|-----------------------|--------------|-----------------|-----------|-------------------|----------------|
| Fiscal year           | General Rate | Management Rate | PPEL Rate | Debt Service Rate | Total Tax Rate |
| 2007-08               | 14.77        | 1.40            | 0.33      | 1.85              | 18.35          |
| 2008-09               | 14.67        | 1.50            | 0.33      | 1.85              | 18.35          |
| 2009-10               | 14.67        | 1.50            | 0.33      | 1.95              | 18.45          |
| 2010-11               | 14.64        | 1.50            | 0.33      | 1.95              | 18.42          |
| 2011-12               | 14.63        | 1.60            | 0.33      | 1.84              | 18.40          |

| Historic Over-All Taxing Rates |          | Front AL<br>Grand Total |
|--------------------------------|----------|-------------------------|
| Fiscal year                    | Tax Rate |                         |
| 2000-01                        | 14.85    |                         |
| 2001-02                        | 14.63    |                         |
| 2002-03                        | 14.98    |                         |
| 2003-04                        | 15.33    |                         |
| 2004-05                        | 16.77    |                         |
| 2005-06                        | 16.78    |                         |
| 2006-07                        | 17.46    |                         |
| 2007-08                        | 18.35    |                         |
| 2008-09                        | 18.35    |                         |
| 2009-10                        | 18.45    |                         |
| 2010-11                        | 18.42    |                         |
| 2011-12                        | 18.40    |                         |

| Financial Health PowerPoint |              |         |        |      |          |
|-----------------------------|--------------|---------|--------|------|----------|
| Students Served             |              |         |        |      |          |
| Fiscal Year                 | Resident St. | Open In | Shared | PSEO | Total    |
| 2006-07                     | 1,329.40     | 147.00  | 0.00   | 0.00 | 1,476.40 |
| 2007-08                     | 1,327.60     | 159.00  | 0.00   | 0.00 | 1,486.60 |
| 2008-09                     | 1,303.60     | 164.00  | 0.00   | 0.00 | 1,467.60 |
| 2009-10                     | 1,321.30     | 164.00  | 0.00   | 0.00 | 1,485.30 |
| 2010-11                     | 1,315.70     | 159.00  | 0.00   | 0.00 | 1,474.70 |

| Students Certified |              |          |                |      |          |
|--------------------|--------------|----------|----------------|------|----------|
| Fiscal Year        | Resident St. | Open Out | Shared/Tuition | PSEO | Total    |
| 2006-07            | 1,329.40     | 85.10    | 3.00           | 0.00 | 1,417.50 |
| 2007-08            | 1,327.60     | 82.10    | 1.00           | 0.00 | 1,410.70 |
| 2008-09            | 1,303.60     | 81.00    | 7.00           | 0.00 | 1,391.60 |
| 2009-10            | 1,321.30     | 78.20    | 4.00           | 0.00 | 1,403.50 |
| 2010-11            | 1,315.70     | 82.60    | 6.00           | 0.00 | 1,404.30 |

| Staff Cost  |         |               |                         |
|-------------|---------|---------------|-------------------------|
| Fiscal Year | Percent | Total General | Dollars Salary/Benefits |
| 2005-06     | 79.7%   | 11,417,808    | 9,102,127               |
| 2006-07     | 81.3%   | 11,972,183    | 9,729,357               |
| 2007-08     | 78.6%   | 12,521,411    | 9,838,148               |
| 2008-09     | 81.2%   | 12,614,190    | 10,247,706              |
| 2009-10     | 81.4%   | 12,321,404    | 10,034,168              |

| Balanced Budgeting |            |            |                 |
|--------------------|------------|------------|-----------------|
| Fiscal Year        | Revenue    | Spending   | % Revenue Spent |
| 2005-06            | 11,088,524 | 9,102,127  | 82.09%          |
| 2006-07            | 11,824,264 | 9,729,357  | 82.28%          |
| 2007-08            | 12,752,463 | 9,838,148  | 77.15%          |
| 2008-09            | 13,329,795 | 10,247,706 | 76.88%          |
| 2009-10            | 12,945,814 | 12,321,404 | 95.18%          |
| 2010-11            | 13,334,188 | 12,880,000 | 96.59%          |

| Unspent Blance |                 |
|----------------|-----------------|
| Fiscal Year    | Unspent Balance |
| 2005-06        | 1,767,030       |
| 2006-07        | 1,887,854       |
| 2007-08        | 1,982,055       |
| 2008-09        | 2,686,272       |
| 2009-10        | 3,932,543       |
| 2010-11        | 4,329,451       |

Powerpoint Slide 1-8

| Fund             | % Total |
|------------------|---------|
| General          | 75.88%  |
| Student Activity | 1.57%   |
| Management       | 1.39%   |
| PP&L             | 0.79%   |
| PERL             | 0.00%   |
| Capital Projects | 0.01%   |
| Debt Services    | 9.06%   |
| Enterprise       | 4.87%   |
| Trust            | 0.02%   |
| Other            | 6.42%   |

Powerpoint Slide 10

| Year    | General Fund |
|---------|--------------|
| 2005-06 | 11,417,808   |
| 2006-07 | 11,972,183   |
| 2007-08 | 12,521,411   |
| 2008-09 | 12,614,190   |
| 2009-10 | 12,321,404   |

Powerpoint Slide 11

| Source             | % Total |
|--------------------|---------|
| Property Tax       | 34.21%  |
| State Aid          | 47.27%  |
| Federal Aid        | 8.28%   |
| AEA Follow-Through | 4.03%   |
| Other Revenue      | 6.20%   |

Powerpoint Slide 12

| Year    | General Fund |
|---------|--------------|
| 2005-06 | 11,088,524   |
| 2006-07 | 11,824,264   |
| 2007-08 | 12,752,463   |
| 2008-09 | 13,329,795   |
| 2009-10 | 12,945,814   |

| Powerpoint Slide 13 |         |
|---------------------|---------|
| Activity            | % Total |
| Reg. Instr.         | 65.38%  |
| Student Support     | 6.59%   |
| General Adm.        | 2.99%   |
| Building Adm.       | 6.11%   |
| Business            | 2.80%   |
| Operations          | 8.61%   |
| Transportation      | 3.29%   |
| Other Support       | 0.00%   |
| AEA Flow            | 4.24%   |
| Extraordinary       | 0.00%   |

| Powerpoint Slide 14 |         |
|---------------------|---------|
| Activity            | % Total |
| Salaries            | 65.99%  |
| Benefits            | 15.45%  |
| Purchased Services  | 8.10%   |
| Supplies            | 5.42%   |
| Property            | 0.53%   |
| Other               | 4.51%   |

| Powerpoint Slide 15 |              |
|---------------------|--------------|
| Year                | General Fund |
| 2005-06             | 9,102,127    |
| 2006-07             | 9,729,357    |
| 2007-08             | 9,838,148    |
| 2008-09             | 10,247,706   |
| 2009-10             | 10,034,168   |

| Powerpoint Slide 22 |         |
|---------------------|---------|
| Year                | Percent |
| 1999-00             | 3.00%   |
| 2000-01             | 4.00%   |
| 2001-02             | 4.00%   |
| 2002-03             | 1.00%   |
| 2003-04             | 2.00%   |
| 2004-05             | 2.00%   |
| 2005-06             | 4.00%   |
| 2006-07             | 4.00%   |
| 2007-08             | 4.00%   |
| 2008-09             | 4.00%   |
| 2009-10             | 2.00%   |
| 2011-12             | 2.00%   |

| Powerpoint Slide 26 (Paste) and 27 |              |          |             |        |      |          |
|------------------------------------|--------------|----------|-------------|--------|------|----------|
| Fiscal Year                        | Resident St. | Open Out | Tuition Out | Shared | PSEO | Comm Col |
| 2001-02                            | 1,370.0      | 58.0     | 5.0         | 0.0    | 0.0  | 2.0      |
| 2002-03                            | 1,352.2      | 64.2     | 5.0         | 0.0    | 0.0  | 1.0      |
| 2003-04                            | 1,358.2      | 77.4     | 7.0         | 0.0    | 0.0  | 1.0      |
| 2004-05                            | 1,336.5      | 79.4     | 5.0         | 0.0    | 0.0  | 6.0      |
| 2005-06                            | 1,328.6      | 77.1     | 4.0         | 0.0    | 0.0  | 5.0      |
| 2006-07                            | 1,329.4      | 85.1     | 3.0         | 0.0    | 0.0  | 5.0      |
| 2007-08                            | 1,329.4      | 85.1     | 3.0         | 0.0    | 0.0  | 8.0      |
| 2008-09                            | 1,327.6      | 82.1     | 1.0         | 0.0    | 0.0  | 12.0     |
| 2009-10                            | 1,303.6      | 81.0     | 7.0         | 0.0    | 0.0  | 3.0      |
| 2010-11                            | 1,321.3      | 78.2     | 4.0         | 0.0    | 0.0  | 5.0      |
| 2011-12                            | 1,315.7      | 82.6     | 6.0         | 0.0    | 0.0  | 4.0      |

| Powerpoint Slide 29 |           |
|---------------------|-----------|
| Fiscal Year         | New Money |
| 2007-08             | 297,891   |
| 2008-09             | 288,047   |
| 2009-10             | 153,197   |
| 2010-11             | 242,431   |
| 2011-12             | 165,083   |

| Powerpoint Slides |              |            |              |              |             |          |           |
|-------------------|--------------|------------|--------------|--------------|-------------|----------|-----------|
| Fiscal Year       | Reg. Prog \$ | Spec Ed \$ | Sup. Wht. \$ | AEA Flowthr. | At Risk/TAG | TQ/PD/EC | Total     |
| 2007-08           | 7,630,702    | 1,094,528  | 34,987       | 466,146      | 381,535     | 0        | 9,607,898 |

|         |           |           |        |         |         |         |            |
|---------|-----------|-----------|--------|---------|---------|---------|------------|
| 2008-09 | 7,918,748 | 906,646   | 30,813 | 484,444 | 396,327 | 0       | 9,736,978  |
| 2009-10 | 8,071,945 | 849,678   | 40,603 | 522,020 | 403,944 | 864,350 | 9,888,190  |
| 2010-11 | 8,314,376 | 892,179   | 42,968 | 542,779 | 415,837 | 889,791 | 10,208,139 |
| 2011-12 | 8,479,459 | 1,056,455 | 41,840 | 553,635 | 415,689 | 907,587 | 10,547,078 |

|          |  |
|----------|--|
| Slide 34 |  |
| Slide 38 |  |
| Slide 41 |  |
| Slide 44 |  |
| Slide 47 |  |
| Slide 50 |  |

| Powerpoint Slide 58 |             | Powerpoint Slide 59 |              |
|---------------------|-------------|---------------------|--------------|
| Fiscal Year         | Val. P/1000 | Fiscal Year         | Uniform Levy |
| 2007-08             | 258,667     | 2007-08             | 1,396,803    |
| 2008-09             | 288,366     | 2008-09             | 1,557,178    |
| 2009-10             | 301,714     | 2009-10             | 1,629,254    |

|         |         |         |           |
|---------|---------|---------|-----------|
| 2010-11 | 326,855 | 2010-11 | 1,765,017 |
| 2011-12 | 338,566 | 2011-12 | 1,828,256 |

| Powerpoint Slide a4 |                  |              |                       |                  |
|---------------------|------------------|--------------|-----------------------|------------------|
| Fiscal year         | Foundation Total | Uniform Prop | AEA & Other Reduction | Found. State Aid |
| 2007-08             | 7,937,555        | 1,396,803    | -1,013                | 6,541,765        |
| 2008-09             | 8,026,436        | 1,557,178    | -1,421                | 6,470,679        |
| 2009-10             | 9,021,704        | 1,629,254    | -2,090                | 7,394,540        |
| 2010-11             | 9,309,811        | 1,765,017    | -2,114                | 7,546,908        |
| 2011-12             | 9,648,713        | 1,828,256    | -2,156                | 7,822,613        |

| Powerpoint Slide a6 |                 |                |            |
|---------------------|-----------------|----------------|------------|
| Fiscal year         | State Reduction | ARRA State Aid | Difference |
| 2007-08             | 0               | 0              | 0          |
| 2008-09             | 0               | 0              | 0          |
| 2009-10             | 652,576         | 567,559        | -85,017    |
| 2010-11             | 581,022         | 136,510        | -444,512   |
| 2011-12             | 281,660         | 0              | -281,660   |

| Powerpoint Slide a9 |               |           |                  |
|---------------------|---------------|-----------|------------------|
| Fiscal year         | Uniform Prop. | State Aid | Additional Prop. |
| 2007-08             | 1,396,803     | 6,541,765 | 1,670,343        |
| 2008-09             | 1,557,178     | 6,470,679 | 1,710,542        |
| 2009-10             | 1,629,254     | 7,394,540 | 1,730,836        |
| 2010-11             | 1,765,017     | 7,546,908 | 1,788,119        |
| 2011-12             | 1,828,256     | 7,822,613 | 1,805,951        |

| Powerpoint Slide a10 |         |
|----------------------|---------|
| Area                 | Percent |
| Uniform Prop.        | 15.96%  |
| State Aid            | 68.28%  |
| Additional Prop.     | 15.76%  |

| Powerpoint Slide a12 |                                |                       |                          |
|----------------------|--------------------------------|-----------------------|--------------------------|
| Fiscal year          | Projected State Foundation Aid | Across the Board Cuts | Net State Foundation Aid |
| 2007-08              | 6,541,765                      | 0                     | 6,541,765                |
| 2008-09              | 6,470,679                      | 111,296               | 6,359,384                |
| 2009-10              | 7,394,540                      | 636,073               | 6,758,466                |
| 2010-11              | 7,546,908                      | 0                     | 7,546,908                |
| 2011-12              | 7,822,613                      | 0                     | 7,822,613                |

| Powerpoint Slide a17 |                |
|----------------------|----------------|
| Fiscal year          | Instr. Levy \$ |
| 2007-08              | 527,215        |
| 2008-09              | 558,676        |
| 2009-10              | 571,937        |
| 2010-11              | 594,494        |
| 2011-12              | 606,263        |

| Powerpoint Slide a18 |                             |                          |
|----------------------|-----------------------------|--------------------------|
| Fiscal year          | Instr. Levy<br>Prop. Tax \$ | Instr. Levy<br>Surtax \$ |
| 2007-08              | 527,429                     | 0                        |
| 2008-09              | 559,455                     | 0                        |
| 2009-10              | 572,632                     | 0                        |
| 2010-11              | 594,730                     | 0                        |
| 2011-12              | 606,263                     | 0                        |

| Powerpoint Slide a20 |            |             |          |
|----------------------|------------|-------------|----------|
| Fiscal year          | Combined   | Instr. Levy | Asbestos |
| 2007-08              | 9,607,898  | 527,215     | 0        |
| 2008-09              | 9,736,978  | 558,676     | 0        |
| 2009-10              | 10,752,540 | 571,937     | 0        |
| 2010-11              | 11,097,930 | 594,494     | 0        |
| 2011-12              | 11,454,665 | 606,263     | 0        |

| Powerpoint Slide a26 |            |             |          |                 |
|----------------------|------------|-------------|----------|-----------------|
| Fiscal year          | Combined   | Instr. Levy | Asbestos | Cash<br>Reserve |
| 2007-08              | 9,607,898  | 527,215     | 0        | 216,287         |
| 2008-09              | 9,736,978  | 558,676     | 0        | 395,918         |
| 2009-10              | 10,752,540 | 571,937     | 0        | 480,069         |
| 2010-11              | 11,097,930 | 594,494     | 0        | 713,179         |
| 2011-12              | 11,454,665 | 606,263     | 0        | 713,179         |

|                      |
|----------------------|
| Powerpoint Slide a31 |
|----------------------|

| Area             | 09-10 Fiscal Yr |
|------------------|-----------------|
| Tuition          | 1,048,627       |
| Other Local      | 239,006         |
| Investments      | 8,122           |
| Rental/Fees/Text | 112,638         |
| Other State      | 2,319           |
| Federal          | 437,299         |

| Powerpoint Slide a33 |          |
|----------------------|----------|
| Fiscal year          | Net Cost |
| 2007-08              | 318,661  |
| 2008-09              | 411,646  |
| 2009-10              | 461,978  |
| 2010-11              | 496,610  |
| 2011-12              | 450,989  |

|                      |
|----------------------|
| Powerpoint Slide a37 |
|----------------------|

| Fiscal year | Unspent Bal. | Change    |
|-------------|--------------|-----------|
| 2007-08     | 1,982,055    | 94,201    |
| 2008-09     | 2,686,272    | 704,217   |
| 2009-10     | 3,932,543    | 1,246,271 |
| 2010-11     | 4,329,451    | 396,908   |

| Powerpoint Slide a45 |                  |            |         |              |            |
|----------------------|------------------|------------|---------|--------------|------------|
| Fiscal year          | Combined Dist \$ | Inst. Levy | SBRC    | Unspent Bal. | Misc. Rev. |
| 2007-08              | 9,607,898        | 527,215    | 66,664  | 1,887,854    | 2,354,478  |
| 2008-09              | 9,736,978        | 558,676    | 257,114 | 1,982,055    | 2,709,387  |
| 2009-10              | 10,752,540       | 571,937    | 346,665 | 2,686,272    | 1,848,011  |
| 2010-11              | 11,097,930       | 594,494    | 94,018  | 3,932,543    | 1,463,766  |

| Powerpoint Slide a39 |              |            |              |
|----------------------|--------------|------------|--------------|
| Fiscal year          | Spend. Auth. | Spending   | Unspent Bal. |
| 2007-08              | 14,503,466   | 12,521,411 | 1,982,055    |
| 2008-09              | 15,300,462   | 12,614,190 | 2,686,272    |
| 2009-10              | 16,253,947   | 12,321,404 | 3,932,543    |
| 2010-11              | 17,209,451   | 12,880,000 | 4,329,451    |

| Powerpoint Slide a47 |           |            |            |           |
|----------------------|-----------|------------|------------|-----------|
| Fiscal year          | Beg. Bal. | Revenue    | Spending   | End Bal.  |
| 2007-08              | 2,799,075 | 12,752,463 | 12,521,411 | 3,030,127 |
| 2008-09              | 3,030,127 | 13,329,795 | 12,614,190 | 3,745,732 |
| 2009-10              | 3,745,732 | 12,945,814 | 12,321,404 | 4,370,142 |
| 2010-11              | 4,370,142 | 13,334,188 | 12,880,000 | 4,824,331 |

| Powerpoint Slide a48 |           |
|----------------------|-----------|
| Fiscal year          | End Bal.  |
| 2007-08              | 3,030,127 |
| 2008-09              | 3,745,732 |
| 2009-10              | 4,370,142 |
| 2010-11              | 4,824,331 |

| Powerpoint Slide a51 |             |
|----------------------|-------------|
| Fiscal year          | Fund Equity |
| 2007-08              | -174,514    |
| 2008-09              | 520,172     |
| 2009-10              | 1,026,308   |
| 2010-11              | 1,480,496   |

| Powerpoint Slide b4 |                |
|---------------------|----------------|
| Fiscal year         | Solvency Ratio |
| 2007-08             | -1.37%         |
| 2008-09             | 3.90%          |
| 2009-10             | 7.93%          |
| 2010-11             | 11.10%         |

| Powerpoint Slide b5 |                 |                           |                     |               |
|---------------------|-----------------|---------------------------|---------------------|---------------|
| Fiscal year         | Uniform Levy \$ | Additional Prop Tax Final | Cash Res. & SBRC \$ | Inst. Levy \$ |
| 2007-08             | 1,396,803       | 1,681,100                 | 216,287             | 527,429       |
| 2008-09             | 1,557,178       | 1,717,053                 | 395,918             | 559,455       |
| 2009-10             | 1,629,254       | 1,742,851                 | 480,069             | 572,632       |
| 2010-11             | 1,765,017       | 1,711,826                 | 713,179             | 594,730       |
| 2011-12             | 1,828,256       | 1,805,951                 | 713,179             | 606,263       |

| Powerpoint Slide b6 |                 |                           |                     |               |
|---------------------|-----------------|---------------------------|---------------------|---------------|
| Fiscal year         | Uniform Levy \$ | Additional Prop Tax Final | Cash Res. & SBRC \$ | Inst. Levy \$ |
| 2009-10             | 1,629,254       | 1,742,851                 | 480,069             | 572,632       |

| Powerpoint Slide b7 |                       |
|---------------------|-----------------------|
| Fiscal year         | General Fund Tax Rate |
| 2007-08             | 14.774                |
| 2008-09             | 14.667                |
| 2009-10             | 14.666                |
| 2010-11             | 14.639                |
| 2011-12             | 14.631                |

| Powerpoint Slide b8 |                          |
|---------------------|--------------------------|
| School              | General Tax Rate 2010-11 |
| SAYDEL              | 10.82                    |
| WAUKEE              | 11.57                    |
| WDM                 | 11.72                    |
| URBANDALE           | 12.46                    |
| DC-G                | 12.77                    |
| VM                  | 13.10                    |
| NORWALK             | 13.14                    |
| AVERAGE             | 14.28                    |
| W-G                 | 14.47                    |
| JOHNSTON            | 14.61                    |
| ADM                 | 14.64                    |
| B-F                 | 14.78                    |

| Powerpoint Slide b18 |                           |
|----------------------|---------------------------|
| School               | Over-all Tax Rate 2010-11 |
| WDM                  | 13.94                     |
| SAYDEL               | 13.98                     |
| JOHNSTON             | 17.34                     |
| DC-G                 | 17.5                      |
| URBANDALE            | 17.64                     |
| DM                   | 17.64                     |
| WAUKEE               | 17.79                     |
| VM                   | 18.23                     |
| NP                   | 18.27                     |
| ADM                  | 18.42                     |
| AVERAGE              | 18.8                      |
| W-G                  | 19.78                     |

|           |       |
|-----------|-------|
| DM        | 14.99 |
| INDIANOLA | 15.17 |
| NP        | 15.21 |
| CARLISLE  | 15.62 |
| ANKENY    | 16.39 |
| PERRY     | 17.22 |
| SEP       | 18.31 |

|           |       |
|-----------|-------|
| B-F       | 19.99 |
| NORWALK   | 20.17 |
| INDIANOLA | 20.9  |
| CARLISLE  | 20.97 |
| PERRY     | 21.65 |
| SEP       | 21.81 |
| ANKENY    | 22.35 |

| Powerpoint Slide b9 |           |
|---------------------|-----------|
| Fiscal year         | State Aid |
| 2007-08             | 6,600,908 |
| 2008-09             | 6,414,857 |
| 2009-10             | 6,721,276 |
| 2010-11             | 7,128,860 |
| 2011-12             | 7,600,052 |

| Powerpoint Slide b10 |                    |
|----------------------|--------------------|
| Fiscal year          | Management Fund \$ |
| 2007-08              | 361,531            |
| 2008-09              | 431,878            |
| 2009-10              | 451,868            |
| 2010-11              | 489,521            |
| 2011-12              | 542,242            |

| Powerpoint Slide b11 |                      |
|----------------------|----------------------|
| Fiscal year          | Management Fund Rate |
| 2007-08              | 1.40                 |
| 2008-09              | 1.50                 |
| 2009-10              | 1.50                 |
| 2010-11              | 1.50                 |
| 2011-12              | 1.60                 |

| Powerpoint Slide b12 |         |
|----------------------|---------|
| Fiscal year          | PPEL \$ |
| 2007-08              | 93,097  |
| 2008-09              | 102,732 |
| 2009-10              | 108,297 |
| 2010-11              | 116,740 |
| 2011-12              | 122,577 |

| Powerpoint Slide b13 |           |
|----------------------|-----------|
| Fiscal year          | PPEL Rate |
| 2007-08              | 0.33      |
| 2008-09              | 0.33      |
| 2009-10              | 0.33      |
| 2010-11              | 0.33      |
| 2011-12              | 0.33      |

| Powerpoint Slide b15 |                   |
|----------------------|-------------------|
| Fiscal year          | Debt Service Rate |
| 2007-08              | 1.85              |
| 2008-09              | 1.85              |
| 2009-10              | 1.95              |
| 2010-11              | 1.95              |
| 2011-12              | 1.84              |

| Powerpoint Slide b14 |                 |
|----------------------|-----------------|
| Fiscal year          | Debt Service \$ |
| 2007-08              | 522,689         |
| 2008-09              | 577,216         |
| 2009-10              | 641,157         |
| 2010-11              | 691,143         |
| 2011-12              | 684,027         |

| Powerpoint Slide b17 |                |
|----------------------|----------------|
| Fiscal year          | Total Tax Rate |
| 2007-08              | 18.35          |
| 2008-09              | 18.35          |
| 2009-10              | 18.45          |
| 2010-11              | 18.42          |
| 2011-12              | 18.40          |

| Powerpoint Slide b16 |              |
|----------------------|--------------|
| Fiscal year          | Total Tax \$ |
| 2007-08              | 4,798,935.86 |
| 2008-09              | 5,341,430.25 |
| 2009-10              | 5,626,128.21 |
| 2010-11              | 6,082,155.62 |
| 2011-12              | 6,302,496.00 |

| Powerpoint Slide b19 |           |        |
|----------------------|-----------|--------|
| Fiscal Year          | Certified | Served |

|         |          |          |
|---------|----------|----------|
| 2006-07 | 1,417.50 | 1,476.40 |
| 2007-08 | 1,410.70 | 1,486.60 |
| 2008-09 | 1,391.60 | 1,467.60 |
| 2009-10 | 1,403.50 | 1,485.30 |
| 2010-11 | 1,404.30 | 1,474.70 |

| Powerpoint Slide b20 |                            |  |
|----------------------|----------------------------|--|
| Fiscal Year          | Dollars<br>Salary/Benefits |  |
| 2005-06              | 9,102,127                  |  |
| 2006-07              | 9,729,357                  |  |
| 2007-08              | 9,838,148                  |  |
| 2008-09              | 10,247,706                 |  |
| 2009-10              | 10,034,168                 |  |

| Powerpoint Slide b21 |         |  |
|----------------------|---------|--|
| Fiscal Year          | Percent |  |
| 2005-06              | 79.72%  |  |
| 2006-07              | 81.27%  |  |
| 2007-08              | 78.57%  |  |
| 2008-09              | 81.24%  |  |
| 2009-10              | 81.44%  |  |

| Powerpoint Slide b22 |            |            |  |
|----------------------|------------|------------|--|
| Fiscal Year          | Revenue    | Spending   |  |
| 2005-06              | 11,088,524 | 9,102,127  |  |
| 2006-07              | 11,824,264 | 9,729,357  |  |
| 2007-08              | 12,752,463 | 9,838,148  |  |
| 2008-09              | 13,329,795 | 10,247,706 |  |
| 2009-10              | 12,945,814 | 12,321,404 |  |
| 2010-11              | 13,334,188 | 12,880,000 |  |

| Powerpoint Slide b23 |                           |  |
|----------------------|---------------------------|--|
| Fiscal Year          | % Available<br>Cash Spent |  |
| 2005-06              | 82.09%                    |  |
| 2006-07              | 82.28%                    |  |
| 2007-08              | 77.15%                    |  |
| 2008-09              | 76.88%                    |  |
| 2009-10              | 95.18%                    |  |
| 2010-11              | 96.59%                    |  |

| Powerpoint Slide b24 |                |  |
|----------------------|----------------|--|
| Fiscal year          | Solvency Ratio |  |
| 2007-08              | -1.37%         |  |
| 2008-09              | 3.90%          |  |

|         |        |
|---------|--------|
| 2009-10 | 7.93%  |
| 2010-11 | 11.10% |

| Powerpoint Slide b25 |                 |
|----------------------|-----------------|
| Fiscal Year          | Unspent Balance |
| 2005-06              | 1,767,030       |
| 2006-07              | 1,887,854       |
| 2007-08              | 1,982,055       |
| 2008-09              | 2,686,272       |
| 2009-10              | 3,932,543       |
| 2010-11              | 4,329,451       |