

# Minutes of Regular Meeting

The Board of Directors  
Roseau Public School

---

A regular meeting of the Board of Directors of Roseau Public School was held Monday, June 16, 2025, at 5:15 PM in the board room.

<https://youtube.com/live/zFvTMFY6VE?feature=share>

1. Call to Order at 5:15 PM
2. Roll Call
  1. Roll Call: Thor Didrikson, Neal Vatnsdal, Pete Kvien, Jodee Haugen, Heather Magnusson, David Simmons
  2. Administration: Tom Jerome
3. Listening Session
4. Approval of Agenda
  1. A motion was made by Jodee Haugen, seconded by Heather Magnusson and UC that, BE IT RESOLVED the Board of Education approve the agenda of the June 16, 2025 regular board meeting as presented/amended.  
\*Member Didrikson requested to add agenda item 7.5, superintendent goals.
5. Minutes
  1. A motion was made by Neal Vatnsdal, seconded by Heather Magnusson and UC that, BE IT RESOLVED the Board of Education approve the minutes of the preceding work session of June 9, 2025.
  2. A motion was made by Heather Magnusson, seconded by David Simmons and UC that, BE IT RESOLVED the Board of Education approve the minutes of the preceding regular meeting of May 19, 2025.
6. Business Services
  1. A motion was made by David Simmons, seconded by Neal Vatnsdal and UC that, BE IT RESOLVED the Board of Education approve the payment of bills based on review by the Audit Committee (Simmons, Vatnsdal) in the amount of \$929,794.69.
7. Reports
  1. Listening Session
  2. Roseau Elementary Student Behavior Report: Mr. Lingen
  3. Roseau Employee Contract Proposal: Board Representatives Thor Didrikson, Heather Magnusson
  4. Senior Class Advisor: Neal Vatnsdal
  5. Superintendent Goals
8. Communications
  1. Superintendent
    - a. Buildings and Grounds
    - b. Revised 2024-2025 Budget
    - c. Budget Proposal 2025-2026
    - d. Minnesota School Board Association Membership
    - e. Minnesota Rural Education Association Membership

- f. Hockey Equipment Parent Request
  - g. Warm Up Uniforms / fundraiser
  - h. Review Admission and Season Pass Pricing
  - i. Roseau Teacher Association Contract
  - j. Operating Referendum Scenarios
  - k. Head Start Class 2025-2026 academic year
  - l. Carl Perkins Grant
- 9. Principal Report
  - 1. Principal Report
- 10. Upcoming Board Meetings
- 11. Proposed Resolutions June 16, 2025
  - 1. A motion was made by Heather Magnusson, seconded by Thor Didrikson and UC that, BE IT RESOLVED the Board of Education of District 682 approve the hiring of the following individuals contingent on acquisition of necessary license:
    - Kate Wensloff: English Teacher
    - Katelynn Czeh: Special Education Teacher
    - Sandra Johnson: Special Education Teacher
  - 2. A motion was made by Neal Vatnsdal, seconded by Heather Magnusson and UC that, BE IT RESOLVED the Board of Education of District 682 approve the hiring of Sienna Arneson as a paraprofessional.
  - 3. A motion was made by Jodee Haugen, seconded by Heather Magnusson and UC that, BE IT RESOLVED the Board of Education of District 682 approve the resignation of Veronica Squires as a paraprofessional.
  - 4. A motion was made by Jodee Haugen, seconded by David Simmons and UC that, BE IT RESOLVED the Board of Education of District 682 approve renewal of the Minnesota Rural Education Association and Minnesota School Board Association memberships for the 2025 - 2026 academic year.
  - 5. A motion was made by Heather Magnusson, seconded by Jodee Haugen and UC that, BE IT RESOLVED the Board of Education of District 682 approve Superintendent Thomas Jerome to act as the Identified Official with Authority (IOwA) and Mrs. Heidi Karnowski to act as the IOwA as needed to add and remove names only for Roseau School District.
  - 6. A motion was made by Jodee Haugen, seconded by Neal Vatnsdal and UC that, BE IT RESOLVED the Board of Education of District 682 authorizes administration to call for milk and bread bids for the upcoming 2025 – 2026 academic year.
  - 7. A motion was made by Jodee Haugen, seconded by Neal Vatnsdal and UC that, BE IT RESOLVED the Board of Education of District 682 adopt the revised budget for July 1, 2024 through June 30, 2025 as presented.
  - 8. A motion was made by Heather Magnusson, seconded by Thor Didrikson and UC that, BE IT RESOLVED the Board of Education of District 682 adopt the preliminary working budget for July 1, 2025 through June 30, 2026 as presented.
  - 9. A motion was made by Heather Magnusson, seconded by Thor Didrikson and UC that, BE IT RESOLVED the Board of Education of District 682 approve Roseau School District REA Contract as presented.
  - 10. A motion was made by Pete Kvien, seconded by Neal Vatnsdal and UC that, BE IT RESOLVED the Board of Education of District 682 approve the resignation of Ken Hayden as the Athletic Equipment Advisor.

11. A motion was made by Jodee Haugen, seconded by David Simmons and UC that, BE IT RESOLVED the Board of Education of District 682 approve transfer of PTO days within the Roseau Teacher Association as communicated.
12. A motion was made by Jodee Haugen, seconded by David Simmons and UC that, BE IT RESOLVED the Board of Education of District 682 approve the implementation of additional "Head Start" class to be offered 4 days a week during the 2025-2026 academic year.
13. A motion was made by Jodee Haugen, seconded by Heather Magnusson and UC that, BE IT RESOLVED the Board of Education of District 682 approve the resignation of Verna McVay as Family and Consumer Science Teacher.
14. Board consensus to move the July regular meeting from Monday, July 21 to Wednesday, July 16 at 5:15 PM.
15. A motion was made by Thor Didrikson, seconded by Heather Magnusson and UC that, BE IT RESOLVED the Board of Education of District 682 approve the following for the 2025 – 2026 Miscellaneous Fee Schedule:
  - a. One Athletic Event (Student)\_\_\_\_\_ \$ 3.00
  - b. One Athletic Event (Senior Citizen)\_\_\_\_\_ \$ 4.00
  - c. One Athletic Event (Adult)\_\_\_\_\_ \$ 6.00
  - d. All Athletic Events (Adult)\_\_\_\_\_ \$72.00
  - e. All Athletic Events (Senior Citizen)\_\_\_\_\_ \$40.00
  - f. School Aged Child Care per hour for one child\_\_\_\_\_ \$ 1.75
  - g. School Aged Child Care per hour for each additional child\_\_\_\_\_ \$ 1.50
12. Adjournment: 7:53 PM

Signed \_\_\_\_\_  
Jodee Haugen, Clerk

Signed \_\_\_\_\_  
Thor Didrikson, Chairman

# Roseau Public School District

## Five Year General Fund Budget Projection

Definitions	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
<b>SOURCES OF REVENUE:</b>												
Basic Revenue Allowance	\$8,300,637	\$8,810,957	\$8,794,140	-0.19%	\$8,872,262	0.9%	\$8,949,771	0.9%	\$8,983,377	0.4%	\$8,968,861	-0.2%
Other General Education Aid	\$1,187,808	\$1,131,629	\$1,351,334	19.41%	\$1,326,453	-1.8%	\$1,292,516	-2.6%	\$1,294,606	0.2%	\$1,292,849	-0.1%
Voter Approved Operating Referendum	\$263,788	\$274,506	\$266,657	-2.86%	\$261,699	-1.9%	\$258,809	-1.1%	\$254,338	-1.7%	\$248,388	-2.3%
Local Optional Revenue	\$841,925	\$876,134	\$851,084	-2.86%	\$835,257	-1.9%	\$826,033	-1.1%	\$811,763	-1.7%	\$792,773	-2.3%
Special Education Aid	\$2,213,791	\$2,050,000	\$2,050,000	0.00%	\$2,050,000	0.0%	\$2,050,000	0.0%	\$2,050,000	0.0%	\$2,050,000	0.0%
Other State Aids and Levies	\$837,433	\$932,612	\$963,278	3.29%	\$968,440	0.5%	\$968,111	0.0%	\$967,151	-0.1%	\$965,873	-0.1%
Federal Aid	\$874,213	\$897,389	\$592,527	-33.97%	\$592,527	0.0%	\$592,527	0.0%	\$592,527	0.0%	\$592,527	0.0%
Miscellaneous Revenue	\$327,641	\$441,520	\$325,325	-26.32%	\$325,325	0.0%	\$325,325	0.0%	\$325,325	0.0%	\$325,325	0.0%
Budget Transfers	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Adjustment to General Ledger	(\$76,710)	(\$70,267)	\$0		\$0		\$0		\$0		\$0	
Operating Capital Revenue	\$265,637	\$277,785	\$271,124	-2.40%	\$263,279	-2.9%	\$261,615	-0.6%	\$258,318	-1.3%	\$253,468	-1.9%
Safe Schools Revenue	\$43,734	\$44,273	\$42,691	-3.57%	\$42,691	0.0%	\$42,691	0.0%	\$42,691	0.0%	\$42,691	0.0%
LTFM Revenue	\$255,026	\$287,406	\$240,271	-16.40%	\$226,715	-5.6%	\$211,793	-6.6%	\$200,104	-5.5%	\$186,356	-6.9%
<b>TOTAL REVENUE</b>	<b>\$15,334,924</b>	<b>\$15,953,944</b>	<b>\$15,748,431</b>	<b>-1.3%</b>	<b>\$15,764,648</b>	<b>0.1%</b>	<b>\$15,779,192</b>	<b>0.1%</b>	<b>\$15,780,199</b>	<b>0.0%</b>	<b>\$15,719,111</b>	<b>-0.4%</b>
<b>USES OF REVENUE:</b>												
Salaries & Wages	\$9,150,083	\$9,553,357	\$9,623,958	0.7%	\$9,912,676	3.0%	\$10,210,057	3.0%	\$10,516,358	3.0%	\$10,831,849	3.0%
Benefits	\$2,600,373	\$2,778,093	\$2,759,606	-0.7%	\$2,906,437	5.3%	\$3,041,171	4.6%	\$3,185,783	4.8%	\$3,341,154	4.9%
Purchased Services	\$1,312,803	\$1,443,213	\$1,430,208	-0.9%	\$1,460,679	2.1%	\$1,492,533	2.2%	\$1,525,836	2.2%	\$1,560,656	2.3%
Supplies	\$1,110,749	\$1,315,843	\$1,075,654	-18.3%	\$1,274,009	18.4%	\$1,288,032	1.1%	\$1,302,756	1.1%	\$1,318,216	1.2%
Equipment, Technology, Other Capital	\$186,444	\$5,563	\$5,842	5.0%	\$6,134	5.0%	\$6,440	5.0%	\$6,762	5.0%	\$7,101	5.0%
Debt Service	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Other Expenditures	\$81,202	\$66,474	\$66,474	0.0%	\$66,474	0.0%	\$66,474	0.0%	\$66,474	0.0%	\$66,474	0.0%
Transfers to Other Funds	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Budget Additions	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Budget Reductions	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Operating Capital Expenditures	\$487,534	\$541,961	\$440,600	-18.7%	\$448,526	1.8%	\$456,873	1.9%	\$465,670	1.9%	\$474,952	2.0%
Safe Schools Expenditures	\$4,175	\$50,795	\$53,163	4.7%	\$53,163	0.0%	\$53,163	0.0%	\$53,163	0.0%	\$53,163	0.0%
LTFM Expenditures	\$140,489	\$180,811	\$183,028	1.2%	\$185,776	1.5%	\$188,697	1.6%	\$191,804	1.6%	\$195,115	1.7%
<b>TOTAL USES OF REVENUE</b>	<b>\$15,073,850</b>	<b>\$15,936,110</b>	<b>\$15,638,531</b>	<b>-1.9%</b>	<b>\$16,313,874</b>	<b>4.3%</b>	<b>\$16,803,439</b>	<b>3.0%</b>	<b>\$17,314,606</b>	<b>3.0%</b>	<b>\$17,848,679</b>	<b>3.1%</b>
<b>REVENUE OVER (UNDER)</b>	<b>\$261,073</b>	<b>\$17,834</b>	<b>\$109,900</b>		<b>(\$549,226)</b>		<b>(\$1,024,247)</b>		<b>(\$1,534,408)</b>		<b>(\$2,129,568)</b>	
<b>FUND BALANCE:</b>												
Beginning	\$2,491,097	\$2,752,170	\$2,770,004		\$2,879,904		\$2,330,678		\$1,306,431		(\$227,976)	
Ending	\$2,752,170	\$2,770,004	\$2,879,904		\$2,330,678		\$1,306,431		(\$227,976)		(\$2,357,545)	
<b>RECON. OF ENDING FUND BALANCE:</b>												
Nonspendable	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Restricted	\$2,124,068	\$1,959,965	\$1,837,261		\$1,682,480		\$1,499,848		\$1,290,323		\$1,049,609	
Assigned/Committed	\$335,000	\$95,000	\$95,000		\$95,000		\$95,000		\$95,000		\$95,000	
<b>Total Reserved Fund Balance</b>	<b>\$2,459,068</b>	<b>\$2,054,965</b>	<b>\$1,932,261</b>		<b>\$1,777,480</b>		<b>\$1,594,848</b>		<b>\$1,385,323</b>		<b>\$1,144,609</b>	
<b>Unassigned Fund Balance</b>	<b>\$293,102</b>	<b>\$715,039</b>	<b>\$947,644</b>		<b>\$553,198</b>		<b>(\$288,417)</b>		<b>(\$1,613,300)</b>		<b>(\$3,502,154)</b>	
<b>Total Fund Balance as % of Exp.</b>	<b>18.26%</b>	<b>17.38%</b>	<b>18.42%</b>		<b>14.29%</b>		<b>7.77%</b>		<b>-1.32%</b>		<b>-13.21%</b>	
<b>Unassigned as a % of Exp.</b>	<b>1.94%</b>	<b>4.49%</b>	<b>6.06%</b>		<b>3.39%</b>		<b>-1.72%</b>		<b>-9.32%</b>		<b>-19.62%</b>	
<b>Minimum Unassigned Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>Variance - Over (Under)</b>	<b>\$293,102</b>	<b>\$715,039</b>	<b>\$947,644</b>		<b>\$553,198</b>		<b>(\$288,417)</b>		<b>(\$1,613,300)</b>		<b>(\$3,502,154)</b>	

# Roseau Public School District

## Five Year General Fund Budget Projection

	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
INFLATIONARY ASSUMPTIONS:												
Basic Formula Allowance	n/a	2.0%	2.7%		2.8%		2.0%		2.1%		2.2%	
Personnel Costs	n/a	4.9%	0.4%		3.5%		3.4%		3.4%		3.4%	
Purchased Services	n/a	9.9%	-0.9%		2.1%		2.2%		2.2%		2.3%	
Utilities	n/a	38.6%	5.0%		5.0%		5.0%		5.0%		5.0%	
Supplies	n/a	18.5%	-18.3%		18.4%		1.1%		1.1%		1.2%	
Equipment	n/a	-97.0%	5.0%		5.0%		5.0%		5.0%		5.0%	
STUDENT DATA												
ADM'S	1,065.1	1,104.1	1,071.1	-3.0%	1,049.8	-2.0%	1,038.8	-1.0%	1,021.1	-1.7%	997.7	-2.3%
Adj. Pupil Units	1,162.9	1,210.1	1,175.5	-2.9%	1,153.7	-1.9%	1,140.9	-1.1%	1,121.2	-1.7%	1,095.0	-2.3%
STAFFING:												
FTE Staffing	0.0	0.0	0.0	n/a	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Pupil/Staff Ratio	-	-	-		-		-		-		-	
DATA PER PUPIL UNIT:												
Gen Ed. Formula	\$7,138	\$7,281	\$7,481	2.7%	\$7,690	2.8%	\$7,844	2.0%	\$8,012	2.1%	\$8,191	2.2%
Operating Referendum	\$227	\$227	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%
Local Optional Revenue	\$724	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Other Revenue	\$5,098	\$4,952	\$4,965	0.3%	\$5,023	1.2%	\$5,035	0.2%	\$5,111	1.5%	\$5,214	2.0%
Total Revenue	\$13,187	\$13,184	\$13,397	1.6%	\$13,665	2.0%	\$13,830	1.2%	\$14,074	1.8%	\$14,355	2.0%
Total Expenses	\$12,963	\$13,169	\$13,303	1.0%	\$14,141	6.3%	\$14,728	4.2%	\$15,443	4.9%	\$16,300	5.6%
Revenue - Expenses	\$225	\$15	\$93		(\$476)		(\$898)		(\$1,369)		(\$1,945)	

# Roseau Public School District

## Five Year General Fund Budget Projection Summary

Definitions	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
Revenue	\$15,334,924	\$15,953,944	\$15,748,431	-1.3%	\$15,764,648	0.1%	\$15,779,192	0.1%	\$15,780,199	0.0%	\$15,719,111	-0.4%
Expenditures	\$15,073,850	\$15,936,110	\$15,638,531	-1.9%	\$16,313,874	4.1%	\$16,803,439	3.0%	\$17,314,606	3.0%	\$17,848,679	3.1%
Revenue Over (Under) Expenditures	\$261,073	\$17,834	\$109,900		(\$549,226)		(\$1,024,247)		(\$1,534,408)		(\$2,129,568)	
Fund Balance	\$2,752,170	\$2,770,004	\$2,879,904		\$2,330,678		\$1,306,431		(\$227,976)		(\$2,357,545)	
Assigned Fund Balance	\$2,459,068	\$2,054,965	\$1,932,261		\$1,777,480		\$1,594,848		\$1,385,323		\$1,144,609	
Unassigned Fund Balance	\$293,102	\$715,039	\$947,644		\$553,198		(\$288,417)		(\$1,613,300)		(\$3,502,154)	
Percent Unassigned	1.9%	4.5%	6.1%		3.4%		-1.7%		-9.3%		-19.6%	
Unassigned Target Fund Balance %	0.0%	0.0%	0.0%		0.0%		0.0%		0.0%		0.0%	
Minimum Unassigned Fund Balance	\$0	\$0	\$0		\$0		\$0		\$0		\$0	
Fund Balance Over (Under) Target	\$293,102	\$715,039	\$947,644		\$553,198		(\$288,417)		(\$1,613,300)		(\$3,502,154)	

	Actual 2023-2024	Budget 2024-2025	Projected 2025-2026	% Chg	Projected 2026-2027	% Chg	Projected 2027-2028	% Chg	Projected 2028-2029	% Chg	Projected 2029-2030	% Chg
Basic Funding Formula	\$7,138	\$7,281	\$7,481	2.7%	\$7,690	2.8%	\$7,844	2.0%	\$8,012	2.1%	\$8,191	2.2%
Operating Referendum	\$227	\$227	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%	\$227	0.0%
Local Optional Revenue	\$724	\$724	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%	\$724	0.0%
Capital Projects Levy	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Adj Pupil Units	1,163	1,210	1,176	-2.9%	1,154	-1.9%	1,141	-1.1%	1,121	-1.7%	1,095	-2.3%
Per Pupil Revenue	\$13,187	\$13,184	\$13,397	1.6%	\$13,665	2.0%	\$13,830	1.2%	\$14,074	1.8%	\$14,355	2.0%
Per Pupil Expenditures	\$12,963	\$13,169	\$13,303	1.0%	\$14,141	6.3%	\$14,728	4.2%	\$15,443	4.9%	\$16,300	5.6%

[GO TO EXPENSES](#)
[GO TO REVENUES](#)
[GO TO ADDS](#)
[GO TO REDUCE](#)
[GO TO BASIC SETUP](#)
**RESERVES - PROJECTED FUND BALANCE**
**Roseau Public School District**
**FUND BALANCE PROJECTION**
**6/16/2025**

			2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>TOTAL BEGINNING FUND BALANCE</b>			\$2,491,097	\$2,752,170	\$2,770,004	\$2,879,904	\$2,330,678	\$1,306,431	(\$227,976)
	Estimated Revenues		\$15,334,924	\$15,953,944	\$15,748,431	\$15,764,648	\$15,779,192	\$15,780,199	\$15,719,111
	Estimated Expenditures		\$15,073,850	\$15,936,110	\$15,638,531	\$16,313,874	\$16,803,439	\$17,314,606	\$17,848,679
	Revenues - Expenditures		\$261,073	\$17,834	\$109,900	(\$549,226)	(\$1,024,247)	(\$1,534,408)	(\$2,129,568)
<b>TOTAL ENDING FUND BALANCE</b>			\$2,752,170	\$2,770,004	\$2,879,904	\$2,330,678	\$1,306,431	(\$227,976)	(\$2,357,545)
<b>NON-SPENDABLE AMOUNTS</b>									
	460	Inventory & Prepaid	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL NON-SPENDABLE AMOUNTS</b>			\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RESTRICTED AMOUNTS</b>									
	401	Student Activities	\$92,609	\$92,609	\$92,609	\$92,609	\$92,609	\$92,609	\$92,609
	403	Staff Development	\$57,916	\$57,916	\$57,916	\$57,916	\$57,916	\$57,916	\$57,916
	424	Operating Capital	\$572,670	\$308,494	\$139,018	(\$46,229)	(\$241,486)	(\$448,838)	(\$670,322)
	412	Literacy Incentive Aid	\$62,428	\$62,428	\$62,428	\$62,428	\$62,428	\$62,428	\$62,428
	420	American Indian Aid	\$15,493	\$15,493	\$15,493	\$15,493	\$15,493	\$15,493	\$15,493
	449	Safe Schools	\$134,136	\$127,613	\$117,141	\$106,669	\$96,198	\$85,726	\$75,254
	467	Long-Term Facilities Maintenance	\$1,151,496	\$1,258,091	\$1,315,335	\$1,356,274	\$1,379,371	\$1,387,670	\$1,378,911
	472	Medical Assistance/3rd Party Billing	\$29,974	\$29,974	\$29,974	\$29,974	\$29,974	\$29,974	\$29,974
	428	Learning & Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	434	Area Learning Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	438	Gifted & Talented	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	439	English Learner	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	441	Basic Skills Program	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346	\$7,346
	464	Restricted Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL RESTRICTED AMOUNTS</b>			\$2,124,068	\$1,959,965	\$1,837,261	\$1,682,480	\$1,499,848	\$1,290,323	\$1,049,609
<b>ASSIGNED/COMMITTED AMOUNTS</b>									
	461	Committed for Separation	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
	462	Assigned for Building Expansion	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
	462	Assigned for Capital Project	\$140,000	\$0	\$0	\$0	\$0	\$0	\$0
	462	Assigned	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	462	TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ASSIGNED AMOUNTS</b>			\$335,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
<b>UNASSIGNED FUND BALANCE</b>			\$293,102	\$715,039	\$947,644	\$553,198	(\$288,417)	(\$1,613,300)	(\$3,602,154)
<b>TOTAL ENDING FUND BALANCE</b>			\$2,752,170	\$2,770,004	\$2,879,904	\$2,330,678	\$1,306,431	(\$227,976)	(\$2,357,545)
<b>UNASSIGNED FUND BALANCE</b>			1.94%	4.49%	6.06%	3.39%	-1.72%	-9.32%	-19.62%