



# REVISED BUDGET FY 2021



RED WING PUBLIC SCHOOLS

Budget Overview

Revised Budget Summary 2020-21



| <i>General Fund - 01</i>              | July 1, 2020      | Revenues          | Expenditures      | June 30, 2021<br>Proj. Balance | Net Increase<br>or Decrease |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------------------|-----------------------------|
| Unassigned - 422                      | 3,975,452         | 32,743,451        | 33,137,219        | 3,581,684                      | (393,768)                   |
|                                       | 12.32%            |                   |                   | 9.25%                          |                             |
| <b>Restricted</b>                     |                   |                   |                   |                                |                             |
| Staff Development - 403               | 97,784            | 371,088           | 378,623           | 90,249                         | (7,535)                     |
| Operating Capital - 424               | 291,935           | 901,452           | 1,018,327         | 175,060                        | (116,875)                   |
| Area Learning Center - 434            | -                 | 468,673           | 468,673           | -                              | -                           |
| Learning & Development - 428          | -                 | 560,704           | 560,704           | -                              | -                           |
| Gifted & Talented - 438               | -                 | 36,229            | 36,229            | -                              | -                           |
| Basic Skills - 441                    | -                 | 999,181           | 999,181           | -                              | -                           |
| Medical Assistance - 472              | -                 | 150,000           | 150,000           | -                              | -                           |
| Long Term Facilities Maintenance      | 857,747           | 1,138,581         | 1,696,433         | 299,895                        | (557,852)                   |
| Safe Schools - 449                    | 62,461            | 109,090           | 109,090           | 62,461                         | -                           |
| <b>Subtotal Restricted</b>            | <b>1,309,927</b>  | <b>4,734,998</b>  | <b>5,417,260</b>  | <b>627,665</b>                 | <b>(682,262)</b>            |
| <b>Assigned Funds</b>                 |                   |                   |                   |                                |                             |
| Assigned - Student Activities         | 239,071           | 138,069           | 152,974           | 224,166                        | (14,905)                    |
| <b>Subtotal Assigned - 462</b>        | <b>239,071</b>    | <b>138,069</b>    | <b>152,974</b>    | <b>224,166</b>                 | <b>(14,905)</b>             |
| <b>Total General Fund</b>             | <b>5,524,450</b>  | <b>37,616,518</b> | <b>38,707,453</b> | <b>4,433,515</b>               | <b>(1,090,935)</b>          |
| <b>Food Service Fund - 02</b>         |                   |                   |                   |                                |                             |
| Restricted - 464                      | 250,158           | 1,705,724         | 1,633,540         | 322,342                        | 72,184                      |
| <b>Total Food Service</b>             | <b>250,158</b>    | <b>1,705,724</b>  | <b>1,633,540</b>  | <b>322,342</b>                 | <b>72,184</b>               |
| <b>Community Services - 04</b>        |                   |                   |                   |                                |                             |
| <b>Subtotal Nonspendable - 460</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>                       | <b>-</b>                    |
| Restricted - 464                      | 206,646           | 449,614           | 543,882           | 112,378                        | (94,268)                    |
| <b>Restricted / Reserved</b>          |                   |                   |                   |                                |                             |
| Community Ed - 431                    | 242,243           | 947,746           | 796,716           | 393,273                        | 151,030                     |
| ECFE - 432                            | 43,434            | 167,021           | 188,622           | 21,833                         | (21,601)                    |
| Adult Basic Ed - 447                  | 17,483            | 416,367           | 407,912           | 25,938                         | 8,455                       |
| School Readiness - 444                | (7,287)           | 189,269           | 204,107           | (22,125)                       | (14,838)                    |
| <b>Restricted/Reserved - Subtotal</b> | <b>295,873</b>    | <b>1,720,403</b>  | <b>1,597,357</b>  | <b>418,919</b>                 | <b>123,046</b>              |
| <b>Total Community Education</b>      | <b>502,519</b>    | <b>2,170,017</b>  | <b>2,141,239</b>  | <b>531,297</b>                 | <b>28,778</b>               |
| <b>Construction - 06</b>              |                   |                   |                   |                                |                             |
| Restricted - 464                      | 122,103           | 22,500            | 144,603           | -                              | (122,103)                   |
| <b>Total Construction Fund</b>        | <b>122,103</b>    | <b>22,500</b>     | <b>144,603</b>    | <b>-</b>                       | <b>(122,103)</b>            |
| <b>Debt Service - 07</b>              |                   |                   |                   |                                |                             |
| Restricted - 464                      | 354,819           | 1,740,316         | 1,653,263         | 441,872                        | 87,053                      |
| <b>Total Debt Service Fund</b>        | <b>354,819</b>    | <b>1,740,316</b>  | <b>1,653,263</b>  | <b>441,872</b>                 | <b>87,053</b>               |
| <b>Custodial Fund - 18</b>            | <b>49,889</b>     | <b>358,141</b>    | <b>358,141</b>    | <b>49,889</b>                  | <b>-</b>                    |
| <b>Clinic - 22</b>                    | <b>(31,792)</b>   | <b>392,397</b>    | <b>392,397</b>    | <b>(31,792)</b>                | <b>-</b>                    |
| <b>OPEB Irrevocable Trust - 45</b>    | <b>9,595,145</b>  | <b>1,500,000</b>  | <b>1,054,299</b>  | <b>10,040,846</b>              | <b>445,701</b>              |
| <b>OPEB Debt Service - 47</b>         | <b>477,097</b>    | <b>-</b>          | <b>-</b>          | <b>477,097</b>                 | <b>-</b>                    |
| <b>Total All Funds:</b>               | <b>16,844,388</b> | <b>45,505,613</b> | <b>46,084,935</b> | <b>16,265,066</b>              | <b>(579,322)</b>            |

**RED WING PUBLIC SCHOOLS, ISD #256  
GENERAL FUND REVENUE (Funds 1, 8, and 21)  
2020-21 REVISED BUDGET**

| <b>GENERAL FUND REVENUE<br/>(Funds 1, 8, 21, and 50)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Tax Levy   | \$ 9,093,464                          | \$ 9,368,613                          | \$ 9,484,612                          | \$ 115,999                                 |
| County Apportionment                                     | 98,433                                | 61,596                                | 98,433                                | 36,837                                     |
| Miscellaneous County Tax Revenue                         | 19,249                                | 20,000                                | 20,000                                | -  |
| Tuition and Reimbursements from MN ISD's                 | 83,852                                | 30,000                                | 30,000                                | -  |
| Fees from Patrons  | 108,231                               | 151,150                               | 120,266                               | (30,884)                                   |
| Admissions   | 41,077                                | 56,081                                | 25,001                                | (31,080)                                   |
| Medical Assistance Reimbursement                         | 137,834                               | 225,000                               | 150,000                               | (75,000)                                   |
| Interest Earnings  | 100,801                               | 50,000                                | 50,000                                | -  |
| Rent   | 69,460                                | 101,686                               | 68,686                                | (33,000)                                   |
| Gifts and Bequests                                       | 178,636                               | 113,127                               | 244,400                               | 131,273                                    |
| Miscellaneous Revenue                                    | 585,738                               | 629,333                               | 598,407                               | (30,926)                                   |
| Endowment  | 122,698                               | 121,275                               | 114,989                               | (6,286)                                    |
| General Education Aid                                    | 20,948,538                            | 20,967,471                            | 20,307,038                            | (660,433)                                  |
| Literacy Aid   | 130,793                               | 130,793                               | 130,793                               | -  |
| Shared Time  | 43,979                                | 24,743                                | 9,721                                 | (15,022)                                   |
| Abatement Aid  | 2,100                                 | 2,090                                 | 589                                   | (1,501)                                    |
| Disparity Reduction Aid                                  | 10,721                                | 10,721                                | 15,573                                | 4,852                                      |
| Homestead/Ag Market Value Credit                         | 11,474                                | 11,540                                | 11,504                                | (36)                                       |
| Indian Education   | 68,020                                | 70,355                                | 74,058                                | 3,703                                      |
| State Aids and Grants                                    | 96,353                                | 10,315                                | 10,744                                | 429  |
| Special Education  | 3,963,294                             | 4,066,745                             | 4,178,493                             | 111,748                                    |
| Miscellaneous Revenue from MDE                           | 201,897                               | 50,000                                | 50,000                                | -  |
| Federal Aids and Grants                                  | 909,266                               | 850,929                               | 1,802,028                             | 951,099                                    |
| Sale of Real Property                                    | 126,812                               | -                                     | -                                     | -  |
| Sale of Materials  | 33,446                                | 37,385                                | 17,400                                | (19,985)                                   |
| Sale of Equipment  | 2,547                                 | 2,500                                 | 3,783                                 | 1,283                                      |
| Judgments for District                                   | 50                                    | -                                     | -                                     | -  |
| Insurance Recovery                                       | 95,170                                | -                                     | -                                     | -  |
| Pension Adjustment                                       | -                                     | -                                     | -                                     | -  |
| <b>TOTAL GENERAL FUND REVENUES</b>                       | <b><u>\$ 37,283,932</u></b>           | <b><u>\$ 37,163,448</u></b>           | <b><u>\$ 37,616,518</u></b>           | <b><u>\$ 453,070</u></b>                   |

**Comments**

Adjusted state aids for enrollment of 2544, down 40 from adopted budget estimates

CARES Act Grants

Loss of revenue due to closures and COVID restrictions in fees, admissions, & rentals

**RED WING PUBLIC SCHOOLS, ISD #256**  
**FOOD SERVICE FUND REVENUE (Fund 2)**  
**2020-21 REVISED BUDGET**

| <b>FOOD SERVICE FUND REVENUE</b><br>(Fund 2) | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Interest Earnings                            | \$ 1,275                              | \$ 1,500                              | \$ 750                                | \$ (750)                                   |
| Donations                                    | 6,290                                 | 8,475                                 | 6,475                                 | (2,000)                                    |
| Miscellaneous Revenue                        | 253                                   | 42,065                                | -                                     | (42,065)                                   |
| State Aids and Grants                        | 30,515                                | 46,000                                | 104,500                               | 58,500                                     |
| Federal Aids and Grants                      | -                                     | -                                     | 8,123                                 | 8,123                                      |
| School Lunch Program                         | 349,958                               | 465,000                               | -                                     | (465,000)                                  |
| Commodity Rebates                            | -                                     | 1,000                                 | -                                     | (1,000)                                    |
| Commodity Distribution                       | 101,277                               | 98,000                                | 101,000                               | 3,000                                      |
| Special Milk Program                         | 3,499                                 | 4,500                                 | -                                     | (4,500)                                    |
| School Breakfast Program                     | 107,722                               | 204,200                               | -                                     | (204,200)                                  |
| Summer Food                                  | 779,124                               | 292,720                               | 1,454,326                             | 1,161,606                                  |
| Child and Adult Care Food Program            | 27,126                                | 41,000                                | -                                     | (41,000)                                   |
| Sales to Pupils                              | 476,604                               | 655,800                               | 12,800                                | (643,000)                                  |
| Sales to Adults                              | 23,729                                | 36,900                                | 10,750                                | (26,150)                                   |
| Special Function Food Sales                  | 6,444                                 | 14,800                                | 7,000                                 | (7,800)                                    |
| <b>TOTAL FOOD SERVICE FUND REVENUES</b>      | <b><u>\$ 1,913,816</u></b>            | <b><u>\$ 1,911,960</u></b>            | <b><u>\$ 1,705,724</u></b>            | <b><u>\$ (206,236)</u></b>                 |

**Comments**

Food Service is currently operating under the Summer Food Service Program during the 20-21 school year

**RED WING PUBLIC SCHOOLS, ISD #256  
COMMUNITY SERVICE FUND REVENUE (Fund 4)  
2020-21 REVISED BUDGET**

| <b>COMMUNITY SERVICE FUND REVENUE<br/>(Fund 4)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Tax Levy   | \$ 590,197                            | \$ 545,849                            | \$ 544,736                            | \$ (1,113)                                 |
| Tuition from Patrons                               | 797,110                               | 691,000                               | 705,603                               | 14,603                                     |
| Fees from Patrons                                  | 10,882                                | 12,650                                | 8,600                                 | (4,050)                                    |
| Interest Earnings                                  | 8,106                                 | 5,600                                 | 2,800                                 | (2,800)                                    |
| Rent   | 76,675                                | 77,200                                | 51,700                                | (25,500)                                   |
| Gifts and Bequests                                 | 116,463                               | 270,043                               | 276,804                               | 6,761                                      |
| Miscellaneous Revenue                              | 205,769                               | 166,377                               | 169,977                               | 3,600                                      |
| Abatement Aid                                      | 213                                   | 212                                   | 60                                    | (152)                                      |
| Disparity Reduction Aid                            | 1,643                                 | 1,643                                 | 2,602                                 | 959  |
| Homestead/Ag Market Value Credit                   | 1,758                                 | 1,769                                 | 1,922                                 | 153  |
| State Aids and Grants                              | 287,081                               | 296,875                               | 326,041                               | 29,166                                     |
| Non-Public Aid                                     | 12,207                                | 12,494                                | 12,558                                | 64   |
| Federal Aids and Grants                            | 135,698                               | 52,000                                | 66,614                                | 14,614                                     |
| Insurance Recovery                                 | 250,938                               |                                       |                                       |  |
| Permanent Fund Transfer                            | -                                     | -                                     | -                                     | -  |
| <b>TOTAL COMMUNITY SERVICE FUND REVENUES</b>       | <b><u>\$ 2,494,741</u></b>            | <b><u>\$ 2,133,712</u></b>            | <b><u>\$ 2,170,017</u></b>            | <b><u>\$ 36,305</u></b>                    |

**Comments**

Adjustments to state and federal aids based on most recent allocations from the Dept of Education.

**RED WING PUBLIC SCHOOLS, ISD #256  
 BUILDING CONSTRUCTION FUND REVENUE (Fund 6)  
 2020-21 REVISED BUDGET**

| <b>BUILDING CONSTRUCTION FUND<br/>2016A BUILDING BOND<br/>(Fund 6)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Interest Earnings  | \$ 1,599                              | \$ 1,000                              | \$ 500                                | \$ (500)                                   |
| Grants   | -                                     | -                                     | -                                     | -  |
| Miscellaneous Revenue  | 22,000                                | 22,000                                | 22,000                                | -  |
| Sale of Bonds  | -                                     | -                                     | -                                     | -  |
| <b>TOTAL BUILDING CONSTRUCTION FUND REVENUES</b>                       | <b><u>\$ 23,599</u></b>               | <b><u>\$ 23,000</u></b>               | <b><u>\$ 22,500</u></b>               | <b>\$ (500)</b>                            |

**Comments**

**RED WING PUBLIC SCHOOLS, ISD #256  
DEBT SERVICE FUND REVENUE (Funds 7, 47)  
2020-21 REVISED BUDGET**

| <b>DEBT SERVICE FUND REVENUE<br/>(Funds 7, 47)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Tax Levy   | \$ 3,690,669                          | \$ 1,605,096                          | \$ 1,664,137                          | \$ 59,041                                  |
| Interest Earnings                                  | 36,417                                | 8,000                                 | 4,000                                 | (4,000)                                    |
| Disparity Reduction Aid                            | 18,054                                | 18,053                                | 12,242                                | (5,811)                                    |
| Homestead/Ag Market Value Credit                   | 19,322                                | 19,432                                | 9,043                                 | (10,389)                                   |
| Other State Credits                                | 93,736                                | 93,736                                | 50,894                                | (42,842)                                   |
| Sale of Bonds                                      | -                                     | -                                     | -                                     | -  |
| <b>TOTAL DEBT SERVICE FUND REVENUES</b>            | <b><u>\$ 3,858,197</u></b>            | <b><u>\$ 1,744,317</u></b>            | <b><u>\$ 1,740,316</u></b>            | <b><u>\$ (4,001)</u></b>                   |

**Comments**



**RED WING PUBLIC SCHOOLS, ISD #256  
CUSTODIAL FUND REVENUE (Fund 18)  
2020-21 REVISED BUDGET**

| <b>CUSTODIAL FUND REVENUE<br/>(Fund 18)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Fees from Patrons                           | \$ 129,547                            | \$ 85,818                             | \$ 85,641                             | \$ (177)                                   |
| Donations                                   | 247,500                               | 275,000                               | 247,500                               | (27,500)                                   |
| Scholarships                                | 25,264                                | 25,000                                | 25,000                                | -  |
| <b>TOTAL FIDUCIARY FUND REVENUES</b>        | <b><u>\$ 402,311</u></b>              | <b><u>\$ 385,818</u></b>              | <b><u>\$ 358,141</u></b>              | <b><u>\$ (27,677)</u></b>                  |



**RED WING PUBLIC SCHOOLS, ISD #256  
INTERNAL SERVICE FUND REVENUE (Fund 22)  
2020-21 REVISED BUDGET**

| <b>CLINIC<br/>INTERNAL SERVICE FUND REVENUE<br/>(Fund 22)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Miscellaneous Revenue   | \$ 372,328                            | \$ 403,272                            | \$ 392,397                            | \$ (10,875)                                |
| <b>TOTAL INTERNAL SERVICE FUND REVENUES</b>                   | <b><u>\$ 372,328</u></b>              | <b><u>\$ 403,272</u></b>              | <b><u>\$ 392,397</u></b>              | <b><u>\$ (10,875)</u></b>                  |

**RED WING PUBLIC SCHOOLS, ISD #256  
OPEB TRUST FUND REVENUE (Fund 45)  
2020-21 REVISED BUDGET**

| <b>OPEB TRUST FUND REVENUE<br/>(Fund 45)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Interest Earnings                            | \$ 488,497                            | \$ 500,000                            | \$ 1,500,000                          | \$ 1,000,000                               |
| Contributions                                | -                                     | -                                     | -                                     | -  |
| <b>TOTAL OPEB TRUST FUND REVENUES</b>        | <b><u>\$ 488,497</u></b>              | <b><u>\$ 500,000</u></b>              | <b><u>\$ 1,500,000</u></b>            | <b><u>\$ 1,000,000</u></b>                 |

**Comments**

Adjusted to near current balance

**RED WING PUBLIC SCHOOLS, ISD #256  
TOTAL REVENUES  
2020-21 REVISED BUDGET**

| <u>Fund Name</u>                                 | <u>2019-20<br/>Actual<br/>Revenue</u> | <u>2020-21<br/>Adopted<br/>Budget</u> | <u>2020-21<br/>Revised<br/>Budget</u> | <u>2020-21<br/>Budgeted<br/>Difference</u> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>Total Operating Funds Revenue:</u></b>     |                                       |                                       |                                       |  |
| General Fund (Funds 1, 8, and 21)                | \$ 37,283,932                         | \$ 37,163,448                         | \$ 37,616,518                         | \$ 453,070                                 |
| Food Service Fund (Fund 2)                       | 1,913,816                             | 1,911,960                             | 1,705,724                             | (206,236)                                  |
| Community Service Fund (Fund 4)                  | 2,494,741                             | 2,133,712                             | 2,170,017                             | 36,305                                     |
| <b>Total Operating Funds Revenue</b>             | <u>\$ 41,692,489</u>                  | <u>\$ 41,209,120</u>                  | <u>\$ 41,492,259</u>                  | <u>\$ 283,139</u>                          |
| <b><u>Total Non-Operating Funds Revenue:</u></b> |                                       |                                       |                                       |  |
| Building Construction Fund (Fund 6)              | \$ 23,599                             | \$ 23,000                             | \$ 22,500                             | \$ (500)                                   |
| Debt Service Fund (Funds 7, 47)                  | 3,858,197                             | 1,744,317                             | 1,740,316                             | (4,001)                                    |
| Custodial Fund (Fund 18)                         | 402,311                               | 385,818                               | 358,141                               | (27,677)                                   |
| Internal Service Fund (Fund 22)                  | 372,328                               | 403,272                               | 392,397                               | (10,875)                                   |
| OPEB Trust Fund (Fund 45)                        | 488,497                               | 500,000                               | 1,500,000                             | 1,000,000                                  |
| <b>Total Non-Operating Funds Revenue</b>         | <u>\$ 5,144,932</u>                   | <u>\$ 3,056,407</u>                   | <u>\$ 4,013,354</u>                   | <u>\$ 956,947</u>                          |
| <b>TOTAL REVENUE</b>                             | <u><u>\$ 46,837,421</u></u>           | <u><u>\$ 44,265,527</u></u>           | <u><u>\$ 45,505,613</u></u>           | <u><u>\$ 1,240,086</u></u>                 |

**RED WING PUBLIC SCHOOLS, ISD #256  
GENERAL FUND EXPENDITURES (Funds 1, 8, and 21)  
2020-21 REVISED BUDGET**

| <b>GENERAL FUND EXPENDITURES</b><br>(Funds 1, 8, 21 and 50) | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>Administrative and District Support Services</u></b>  |                                       |                                       |                                       |  |
| Salaries  | \$ 1,123,197                          | \$ 1,135,322                          | \$ 1,164,214                          | \$ 28,892                                  |
| Benefits  | 406,147                               | 457,731                               | 438,083                               | (19,648)                                   |
| Purchased Services  | 735,045                               | 745,792                               | 732,565                               | (13,227)                                   |
| Supplies and Materials                                      | 32,178                                | 40,585                                | 58,862                                | 18,277                                     |
| Capital Expenditures  | -                                     | 1,500                                 | 1,500                                 | -  |
| Other Expenditures  | 14,748                                | 17,775                                | 27,996                                | 10,221                                     |
| <b>Total Administrative and District Support Services</b>   | <b>\$ 2,311,315</b>                   | <b>\$ 2,398,705</b>                   | <b>\$ 2,423,220</b>                   | <b>\$ 24,515</b>                           |
| <b><u>Instructional</u></b>                                 |                                       |                                       |                                       |  |
| Salaries  | \$ 13,518,220                         | \$ 14,204,314                         | \$ 14,729,877                         | \$ 525,563                                 |
| Benefits  | 4,419,060                             | 5,040,397                             | 5,011,069                             | (29,328)                                   |
| Purchased Services  | 2,895,914                             | 3,006,580                             | 3,058,643                             | 52,063                                     |
| Supplies and Materials                                      | 1,021,850                             | 861,813                               | 951,097                               | 89,284                                     |
| Capital Expenditures  | 314,452                               | 119,370                               | 126,542                               | 7,172                                      |
| Other Expenditures  | 106,218                               | 98,711                                | 88,050                                | (10,661)                                   |
| <b>Total Instructional</b>                                  | <b>\$ 22,275,712</b>                  | <b>\$ 23,331,185</b>                  | <b>\$ 23,965,278</b>                  | <b>\$ 634,093</b>                          |
| <b><u>Instructional and Pupil Support</u></b>               |                                       |                                       |                                       |  |
| Salaries  | \$ 2,090,716                          | \$ 1,971,373                          | \$ 1,941,394                          | \$ (29,979)                                |
| Benefits  | 645,174                               | 665,838                               | 696,812                               | 30,974                                     |
| Purchased Services  | 2,881,066                             | 3,130,286                             | 3,111,110                             | (19,176)                                   |
| Supplies and Materials                                      | 215,349                               | 317,329                               | 506,870                               | 189,541                                    |
| Capital Expenditures  | 386,551                               | 288,782                               | 321,637                               | 32,855                                     |
| Other Expenditures  | 8,231                                 | 11,980                                | 11,822                                | (158)                                      |
| <b>Total Instructional and Pupil Support</b>                | <b>\$ 6,227,088</b>                   | <b>\$ 6,385,588</b>                   | <b>\$ 6,589,645</b>                   | <b>\$ 204,057</b>                          |
| <b><u>Operations, Maintenance, and Fixed</u></b>            |                                       |                                       |                                       |  |
| Salaries  | \$ 1,498,943                          | \$ 1,422,315                          | \$ 1,495,141                          | \$ 72,826                                  |
| Benefits  | 599,662                               | 694,786                               | 599,735                               | (95,051)                                   |
| Purchased Services  | 2,000,997                             | 2,971,187                             | 3,028,476                             | 57,289                                     |
| Supplies and Materials                                      | 269,664                               | 391,826                               | 464,978                               | 73,152                                     |
| Capital Expenditures  | 171,003                               | 138,000                               | 137,180                               | (820)                                      |
| Other Expenditures  | 797                                   | 2,000                                 | 3,800                                 | 1,800                                      |
| <b>Total Operations, Maintenance, and Fixed</b>             | <b>\$ 4,541,067</b>                   | <b>\$ 5,620,114</b>                   | <b>\$ 5,729,310</b>                   | <b>\$ 109,196</b>                          |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>                      | <b>\$ 35,355,182</b>                  | <b>\$ 37,735,592</b>                  | <b>\$ 38,707,453</b>                  | <b>\$ 971,861</b>                          |

**Comments**

Addition of online only teachers grades K-4  
Addition of 2 custodians  
Addition Asst Principal RWHS  
Additional supplies, materials, and technology for COVID & distance learning  
Additional building costs & support for operating Jefferson

**RED WING PUBLIC SCHOOLS, ISD #256  
FOOD SERVICE FUND EXPENDITURES (Fund 2)  
2020-21 REVISED BUDGET**

| <b>FOOD SERVICE FUND EXPENDITURES<br/>(Fund 2)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Salaries   | \$ 604,835                            | \$ 661,788                            | \$ 554,496                            | \$ (107,292)                               |
| Benefits   | 239,913                               | 251,880                               | 228,677                               | (23,203)                                   |
| Purchased Services                                 | 55,218                                | 57,800                                | 48,400                                | (9,400)                                    |
| Supplies and Materials                             | 811,004                               | 875,150                               | 728,538                               | (146,612)                                  |
| Capital Expenditures                               | 22,984                                | 71,225                                | 70,229                                | (996)                                      |
| Other Expenditures                                 | 2,799                                 | 3,150                                 | 3,200                                 | 50   |
| <b>TOTAL FOOD SERVICE EXPENDITURES</b>             | <b><u>\$ 1,736,755</u></b>            | <b><u>\$ 1,920,993</u></b>            | <b><u>\$ 1,633,540</u></b>            | <b><u>\$ (287,453)</u></b>                 |

**Comments**

Running Summer Food Program for all of 20-21

Down 3 staff, chosing not to hire during 20-21. May replace in 21-22 depending on delivery model.

**RED WING PUBLIC SCHOOLS, ISD #256  
COMMUNITY SERVICE FUND EXPENDITURES (Fund 4)  
2020-21 REVISED BUDGET**

| <b>COMMUNITY SERVICE FUND EXPENDITURES<br/>(Fund 4)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Salaries  | \$ 1,328,823                          | \$ 1,363,347                          | \$ 1,246,524                          | \$ (116,823)                               |
| Benefits  | 388,126                               | 390,929                               | 362,240                               | (28,689)                                   |
| Purchased Services                                      | 648,875                               | 372,746                               | 367,253                               | (5,493)                                    |
| Supplies and Materials                                  | 182,796                               | 161,492                               | 161,789                               | 297  |
| Capital Expenditures                                    | 188                                   | 100                                   | 100                                   | -  |
| Other Expenditures                                      | 4,713                                 | 3,330                                 | 3,333                                 | 3  |
| <b>TOTAL COMMUNITY SERVICE EXPENDITURES</b>             | <b><u>\$ 2,553,521</u></b>            | <b><u>\$ 2,291,944</u></b>            | <b><u>\$ 2,141,239</u></b>            | <b><u>\$ (150,705)</u></b>                 |

**Comments**

2 staff currently on furlow, expected to continue until class enrollment improves

**RED WING PUBLIC SCHOOLS, ISD #256  
 BUILDING CONSTRUCTION FUND EXPENDITURES (Fund 6)  
 2020-21 REVISED BUDGET**

| <b>BUILDING CONSTRUCTION FUND<br/>2016A BUILDING BOND<br/>(Fund 6)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Salaries   | \$ -                                  | \$ -                                  | \$ -                                  | \$ -                                       |
| Benefits   | -                                     | -                                     | -                                     | -  |
| Purchased Services   | 30,400                                | 11,160                                | 10,000                                | (1,160)                                    |
| Supplies and Materials   | -                                     | -                                     | -                                     | -  |
| Capital Expenditures   | 117,858                               | 137,379                               | 134,603                               | (2,776)                                    |
| Other Expenditures   | -                                     | -                                     | -                                     | -  |
| <b>TOTAL BUILDING CONSTRUCTION EXPENDITURES</b>                        | <b><u>\$ 148,258</u></b>              | <b><u>\$ 148,539</u></b>              | <b><u>\$ 144,603</u></b>              | <b><u>\$ (3,936)</u></b>                   |

**Comments**

Final spend down of the 2016 Building Bond Projects



**RED WING PUBLIC SCHOOLS, ISD #256**  
**DEBT SERVICE FUND EXPENDITURES (Funds 7, 47)**  
**2020-21 REVISED BUDGET**

| <b>DEBT SERVICE FUND EXPENDITURES</b><br>(Funds 7, 47) | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Bond Principal   | \$ 2,965,000                          | \$ 1,050,000                          | \$ 1,050,000                          | \$ -                                       |
| Bond Interest  | 680,888                               | 599,613                               | 599,613                               | -  |
| Other Debt Service Expenditures                        | 2,600                                 | 2,600                                 | 3,650                                 | 1,050                                      |
| Bond Refunding   | -                                     |                                       |                                       | -  |
| <b>TOTAL DEBT SERVICE EXPENDITURES</b>                 | <b><u>\$ 3,648,488</u></b>            | <b><u>\$ 1,652,213</u></b>            | <b><u>\$ 1,653,263</u></b>            | <b><u>\$ 1,050</u></b>                     |

**RED WING PUBLIC SCHOOLS, ISD #256  
CUSTODIAL FUND EXPENSE (Fund 18)  
2020-21 REVISED BUDGET**

| <b>CUSTODIAL FUND EXPENSE<br/>(Fund 18)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Salaries                                    | \$ 209,465                            | \$ 179,997                            | \$ 207,908                            | \$ 27,911                                  |
| Benefits                                    | 82,709                                | 44,134                                | 79,163                                | 35,029                                     |
| Purchased Services                          | 49,465                                | 72,450                                | 24,450                                | (48,000)                                   |
| Supplies and Materials                      | 23,505                                | 38,237                                | 12,000                                | (26,237)                                   |
| Capital Expenditures                        | 8,199                                 | 24,000                                | 9,620                                 | (14,380)                                   |
| Other Expenditures                          | 26,777                                | 27,000                                | 25,000                                | (2,000)                                    |
| <b>TOTAL FIDUCIARY FUND EXPENDITURES</b>    | <b><u>\$ 400,121</u></b>              | <b><u>\$ 385,818</u></b>              | <b><u>\$ 358,141</u></b>              | <b><u>\$ (27,677)</u></b>                  |

**RED WING PUBLIC SCHOOLS, ISD #256  
INTERNAL SERVICE FUND EXPENSE (Fund 22)  
2020-21 REVISED BUDGET**

| <b>CLINIC<br/>INTERNAL SERVICE FUND EXPENSE<br/>(Fund 22)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Salaries  | \$ -                                  | \$ -                                  | \$ -                                  | \$ -                                       |
| Benefits  | -                                     | -                                     | -                                     | -  |
| Purchased Services  | 306,838                               | 337,221                               | 326,346                               | (10,875)                                   |
| Supplies and Materials  | 54,051                                | 55,000                                | 55,000                                | -  |
| Capital Expenditures  | 9,051                                 | 8,551                                 | 8,551                                 | -  |
| Other Expenditures  | 2,390                                 | 2,500                                 | 2,500                                 | -  |
| <b>TOTAL INTERNAL SERVICE EXPENDITURES</b>                    | <b><u>\$ 372,330</u></b>              | <b><u>\$ 403,272</u></b>              | <b><u>\$ 392,397</u></b>              | <b><u>\$ (10,875)</u></b>                  |

**RED WING PUBLIC SCHOOLS, ISD #256  
OPEB TRUST FUND EXPENSE (Fund 45)  
2020-21 REVISED BUDGET**

| <b>OPEB TRUST FUND REVENUE<br/>(Fund 45)</b> | <b>2019-20<br/>Actual<br/>Revenue</b> | <b>2020-21<br/>Adopted<br/>Budget</b> | <b>2020-21<br/>Revised<br/>Budget</b> | <b>2020-21<br/>Budgeted<br/>Difference</b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Salaries                                     | \$ -                                  | \$ -                                  | \$ -                                  | \$ -                                       |
| Benefits                                     | 889,233                               | 809,200                               | 948,299                               | 139,099                                    |
| Purchased Services                           | 105,704                               | 100,000                               | 106,000                               | 6,000                                      |
| Supplies and Materials                       | -                                     | -                                     | -                                     | -  |
| Capital Expenditures                         | -                                     | -                                     | -                                     | -  |
| Other Expenditures                           | -                                     | -                                     | -                                     | -  |
| <b>TOTAL OPEB TRUST EXPENDITURES</b>         | <b><u>\$ 994,937</u></b>              | <b><u>\$ 909,200</u></b>              | <b><u>\$ 1,054,299</u></b>            | <b><u>\$ 145,099</u></b>                   |

**Comments**

Updated to reflect current actuarial valuation for 20-21

**RED WING PUBLIC SCHOOLS, ISD #256  
TOTAL EXPENDITURES  
2020-21 REVISED BUDGET**

| <u>Fund Name</u>                                      | <u>2019-20<br/>Actual<br/>Revenue</u> | <u>2020-21<br/>Adopted<br/>Budget</u> | <u>2020-21<br/>Revised<br/>Budget</u> | <u>2020-21<br/>Budgeted<br/>Difference</u> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>Total Operating Funds Expenditures:</u></b>     |                                       |                                       |                                       |  |
| General Fund (Funds 1, 8, and 21)                     | \$ 35,355,182                         | \$ 37,735,592                         | \$ 38,707,453                         | \$ 971,861                                 |
| Food Service Fund (Fund 2)                            | 1,736,755                             | 1,920,993                             | 1,633,540                             | (287,453)                                  |
| Community Service Fund (Fund 4)                       | 2,553,521                             | 2,291,944                             | 2,141,239                             | (150,705)                                  |
| <b>Total Operating Funds Expenditures</b>             | <u>\$ 39,645,457</u>                  | <u>\$ 41,948,529</u>                  | <u>\$ 42,482,232</u>                  | <u>\$ 533,703</u>                          |
| <b><u>Total Non-Operating Funds Expenditures:</u></b> |                                       |                                       |                                       |  |
| Building Construction Fund (Fund 6)                   | \$ 148,258                            | \$ 148,539                            | \$ 144,603                            | \$ (3,936)                                 |
| Debt Service Fund (Funds 7, 47)                       | 3,648,488                             | 1,652,213                             | 1,653,263                             | 1,050                                      |
| Custodial Fund (Fund 18)                              | 400,121                               | 385,818                               | 358,141                               | (27,677)                                   |
| Internal Service Fund (Fund 22)                       | 372,330                               | 403,272                               | 392,397                               | (10,875)                                   |
| OPEB Trust Fund (Fund 45)                             | 994,937                               | 909,200                               | 1,054,299                             | 145,099                                    |
| <b>Total Non-Operating Funds Expenditures</b>         | <u>\$ 5,564,133</u>                   | <u>\$ 3,499,042</u>                   | <u>\$ 3,602,703</u>                   | <u>\$ 103,661</u>                          |
| <b>TOTAL EXPENDITURES</b>                             | <u><u>\$ 45,209,591</u></u>           | <u><u>\$ 45,447,571</u></u>           | <u><u>\$ 46,084,935</u></u>           | <u><u>\$ 637,364</u></u>                   |

**RED WING PUBLIC SCHOOLS, ISD #256  
REVENUES vs. EXPENDITURES ANALYSIS  
2020-21 REVISED BUDGET**

| <u>Category</u>   | <u>2019-20<br/>Actual<br/>Revenue</u> | <u>2020-21<br/>Adopted<br/>Budget</u> | <u>2020-21<br/>Revised<br/>Budget</u> | <u>2020-21<br/>Budgeted<br/>Difference</u> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--|
| <b><u>Includes General Fund, Food Service Fund, and Community Service Fund:</u></b> |                                       |                                       |                                       |  |
| Total Operating Revenues  | \$ 41,692,489                         | \$ 41,209,120                         | \$ 41,492,259                         | \$ 283,139                                 |
| Total Operating Expenditures  | 39,645,457                            | 41,948,529                            | 42,482,232                            | 533,703                                    |
| Total Revenues less Expenditures  | <u>\$ 2,047,032</u>                   | <u>\$ (739,409)</u>                   | <u>\$ (989,973)</u>                   | <u>\$ (250,564)</u>                        |

The above chart shows the difference between revenues and expenditures for the operating funds, which includes the general fund, food service fund, and community service fund.

**Includes General Fund Only:**

|                                  |                     |                     |                       |                     |
|----------------------------------|---------------------|---------------------|-----------------------|---------------------|
| Total Revenues                   | \$ 37,283,932       | \$ 37,163,448       | \$ 37,616,518         | \$ 453,070          |
| Total Expenditures               | 35,355,182          | 37,735,592          | 38,707,453            | 971,861             |
| Total Revenues less Expenditures | <u>\$ 1,928,750</u> | <u>\$ (572,144)</u> | <u>\$ (1,090,935)</u> | <u>\$ (518,791)</u> |

The above chart shows the difference between revenues and expenditures for the general fund only.

**RED WING PUBLIC SCHOOLS, ISD #256  
FUND BALANCE ANALYSIS  
2020-21 REVISED BUDGET**

**JUNE 30, 2020 ACTUAL ENDING FUND BALANCES**

| <u>Fund</u>                   | <u>6/30/2019<br/>Balance</u> | <u>2019-20<br/>Revenues</u> | <u>2019-20<br/>Expenditures</u> | <u>6/30/2020<br/>Balance</u> |
|-------------------------------|------------------------------|-----------------------------|---------------------------------|------------------------------|
| General - Unassigned          | 2,363,827                    | 32,020,927                  | 30,409,302                      | 3,975,452                    |
| General - Restricted/Reserved | 1,248,375                    | 5,263,005                   | 4,962,383                       | 1,548,998                    |
| Food Service                  | 73,097                       | 1,913,816                   | 1,736,755                       | 250,158                      |
| Community Service             | 561,299                      | 2,494,741                   | 2,553,521                       | 502,519                      |
| Building Construction         | 246,762                      | 23,599                      | 148,258                         | 122,103                      |
| Debt Service                  | 622,206                      | 3,858,197                   | 3,648,488                       | 831,916                      |
| Custodial Fund                | 47,698                       | 402,311                     | 400,121                         | 49,888                       |
| Internal Service/Clinic       | (31,790)                     | 372,328                     | 372,330                         | (31,792)                     |
| OPEB Trust                    | 10,101,585                   | 488,497                     | 994,937                         | 9,595,145                    |
| <b>Total</b>                  | <b>15,233,059</b>            | <b>46,837,421</b>           | <b>45,226,094</b>               | <b>16,844,386</b>            |

**JUNE 30, 2021 PROJECTED ENDING FUND BALANCES (Based on the Revised Budget)**

| <u>Fund</u>                   | <u>6/30/2020<br/>Balance</u> | <u>2020-21<br/>Revenues</u> | <u>2020-21<br/>Expenditures</u> | <u>6/30/2021<br/>Balance</u> |
|-------------------------------|------------------------------|-----------------------------|---------------------------------|------------------------------|
| General - Unassigned          | 3,975,452                    | 32,817,951                  | 33,221,844                      | 3,571,559                    |
| General - Restricted/Reserved | 1,548,998                    | 4,798,567                   | 5,485,609                       | 861,956                      |
| Food Service                  | 250,158                      | 1,705,724                   | 1,633,540                       | 322,342                      |
| Community Service             | 502,519                      | 2,170,017                   | 2,141,239                       | 531,297                      |
| Building Construction         | 122,103                      | 22,500                      | 144,603                         | (0)                          |
| Debt Service                  | 831,916                      | 1,740,316                   | 1,653,263                       | 918,969                      |
| Custodial Fund                | 49,888                       | 358,141                     | 358,141                         | 49,888                       |
| Internal Service/Clinic       | (31,792)                     | 392,397                     | 392,397                         | (31,792)                     |
| OPEB Trust                    | 9,595,145                    | 1,500,000                   | 1,054,299                       | 10,040,846                   |
| <b>Total</b>                  | <b>16,844,386</b>            | <b>45,505,613</b>           | <b>46,084,935</b>               | <b>16,265,064</b>            |

**JUNE 30, 2021 FUND BALANCE COMPARISON PROJECTION**

| <u>Fund</u>                   | <u>6/30/2020<br/>Balance</u> | <u>6/30/2021<br/>Balance</u> | <u>Difference</u> |
|-------------------------------|------------------------------|------------------------------|-------------------|
| General - Unreserved          | 3,975,452                    | 3,571,559                    | (403,893)         |
| General - Restricted/Reserved | 1,548,998                    | 861,956                      | (687,042)         |
| Food Service                  | 250,158                      | 322,342                      | 72,184            |
| Community Service             | 502,519                      | 531,297                      | 28,778            |
| Building Construction         | 122,103                      | (0)                          | (122,103)         |
| Debt Service                  | 831,916                      | 918,969                      | 87,053            |
| Fiduciary Fund                | 49,888                       | 49,888                       | -                 |
| Internal Service              | (31,792)                     | (31,792)                     | -                 |
| OPEB Trust                    | 9,595,145                    | 10,040,846                   | 445,701           |
| <b>Total</b>                  | <b>16,844,386</b>            | <b>16,265,064</b>            | <b>(579,322)</b>  |

**2020-21 REVENUE/EXPENDITURE COMPARISON**

| <u>Fund</u>                   | <u>Revenues</u>             |                                     |                    | <u>Expenditures</u>         |                                     |                   |
|-------------------------------|-----------------------------|-------------------------------------|--------------------|-----------------------------|-------------------------------------|-------------------|
|                               | <u>6/30/2020<br/>Actual</u> | <u>6/30/2021<br/>Revised Budget</u> | <u>Difference</u>  | <u>6/30/2020<br/>Actual</u> | <u>6/30/2021<br/>Revised Budget</u> | <u>Difference</u> |
| General - Unassigned          | 32,020,927                  | 32,817,951                          | 797,024            | 30,409,302                  | 33,221,844                          | 2,812,542         |
| General - Restricted/Reserved | 5,263,005                   | 4,798,567                           | (464,438)          | 4,962,383                   | 5,485,609                           | 523,226           |
| Food Service                  | 1,913,816                   | 1,705,724                           | (208,092)          | 1,736,755                   | 1,633,540                           | (103,215)         |
| Community Service             | 2,494,741                   | 2,170,017                           | (324,724)          | 2,553,521                   | 2,141,239                           | (412,282)         |
| Building Construction         | 23,599                      | 22,500                              | (1,099)            | 148,258                     | 144,603                             | (3,655)           |
| Debt Service                  | 3,858,197                   | 1,740,316                           | (2,117,881)        | 3,648,488                   | 1,653,263                           | (1,995,225)       |
| Fiduciary Fund                | 402,311                     | 358,141                             | (44,170)           | 400,121                     | 358,141                             | (41,980)          |
| Internal Service              | 372,328                     | 392,397                             | 20,069             | 372,330                     | 392,397                             | 20,067            |
| OPEB Trust                    | 488,497                     | 1,500,000                           | 1,011,503          | 994,937                     | 1,054,299                           | 59,362            |
| <b>Total</b>                  | <b>46,837,421</b>           | <b>45,505,613</b>                   | <b>(1,331,808)</b> | <b>45,226,094</b>           | <b>46,084,935</b>                   | <b>858,841</b>    |



Enrollment History - END-OF-YEAR ADM DATA

|               | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|
| EC            | 33.1    | 38.1    | 37.5    | 42.6    | 49.9    | 49.7    | 46.0    | 35.0    |
| VPK           | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     | 0.0     |
| K             | 197.4   | 197.3   | 180.3   | 190.0   | 221.4   | 179.9   | 202.0   | 169.2   |
| 1             | 203.8   | 202.5   | 201.1   | 179.2   | 191.0   | 226.3   | 186.7   | 191.8   |
| 2             | 227.5   | 205.4   | 208.3   | 208.0   | 187.7   | 196.6   | 222.1   | 177.1   |
| 3             | 208.6   | 226.1   | 203.2   | 204.2   | 202.5   | 190.1   | 194.3   | 207.9   |
| 4             | 209.5   | 208.1   | 230.9   | 201.5   | 202.9   | 195.5   | 194.2   | 192.0   |
| 5             | 195.8   | 217.3   | 218.4   | 231.3   | 201.9   | 205.9   | 192.4   | 175.7   |
| 6             | 215.0   | 199.5   | 225.5   | 208.6   | 235.2   | 207.0   | 204.3   | 186.4   |
| 7             | 200.2   | 207.5   | 199.0   | 214.3   | 206.3   | 235.0   | 197.4   | 189.2   |
| 8             | 209.4   | 207.2   | 210.1   | 194.0   | 212.6   | 212.2   | 234.7   | 203.0   |
| 9             | 194.9   | 217.9   | 210.4   | 209.2   | 201.4   | 216.9   | 208.3   | 225.3   |
| 10            | 218.2   | 186.5   | 217.5   | 213.9   | 205.9   | 194.4   | 213.6   | 205.4   |
| 11            | 221.8   | 202.7   | 184.0   | 212.4   | 200.1   | 202.9   | 193.1   | 206.9   |
| 12            | 206.9   | 194.2   | 206.0   | 194.2   | 220.8   | 210.0   | 218.0   | 180.0   |
| K-12          | 2709.0  | 2672.2  | 2694.5  | 2660.7  | 2689.7  | 2672.7  | 2661.2  | 2509.9  |
| Pre K-12      | 2742.1  | 2710.3  | 2732.1  | 2703.3  | 2739.7  | 2722.4  | 2707.2  | 2544.9  |
| % Change K-12 |         | -1.36%  | 0.84%   | -1.26%  | 1.09%   | -0.63%  | -0.40%  | -5.68%  |

