

Finance & Facilities Committee

Monday, November 1, 2021 6:00 PM

Waconia Public Schools - District Office, 512 Industrial Blvd., Waconia, MN
55387

1. DISCUSSION ITEMS

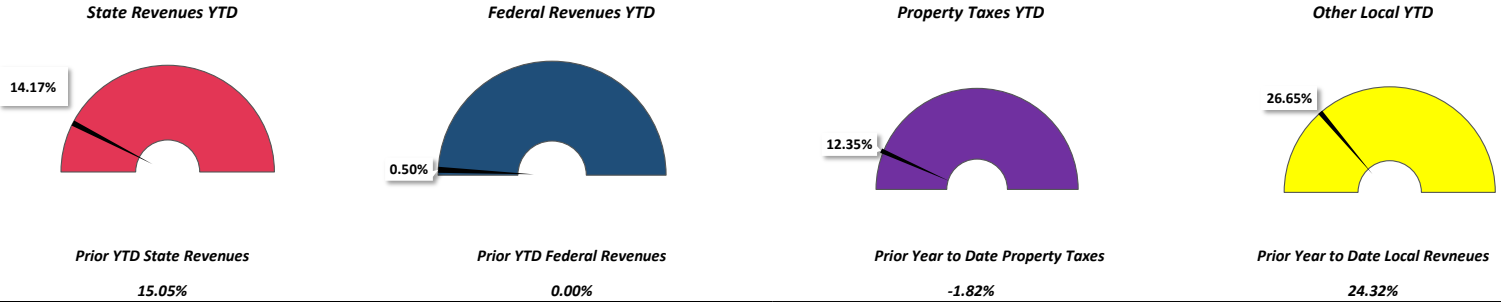
1.A. Monthly Financials

Waconia Public Schools
Budget / Projected ADM Served - 11-1-2021

Grade Level	ADM Served 2018-2019	ADM Served 2019-2020	ADM Served 2020-2021	Current ADM	Budget 2021-2022
ECSE	34	31	28	25	30
K	277	284	257	277	285
1	298	278	275	263	280
2	283	306	262	276	285
3	314	288	302	257	280
4	290	321	282	306	305
5	291	290	320	297	295
Subtotal - K-5	1,753	1,767	1,698	1,676	1,730
6	320	307	291	339	335
7	324	328	308	297	295
8	305	323	329	313	310
Subtotal - 6-8	949	958	928	949	940
9	318	339	358	349	335
10	320	321	330	354	340
11	301	275	287	330	315
12	284	279	261	295	280
Subtotal - 9-12	1,223	1,214	1,236	1,328	1,270
WLC & Transitions	65	71	60	62	45
Extended Day Programs	21	17	15	15	15
Special Ed - Tuition	27	31	24	20	20
Total	4,072	4,089	3,989	4,075	4,050

Year to Year Increase	17	-100	86
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YTD % Received vs. PYTD % Received

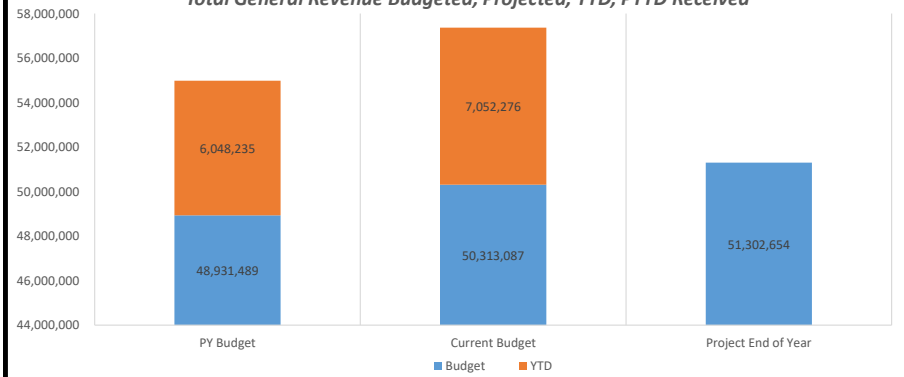


Top 5 Revenues Received YTD by Source Code 3

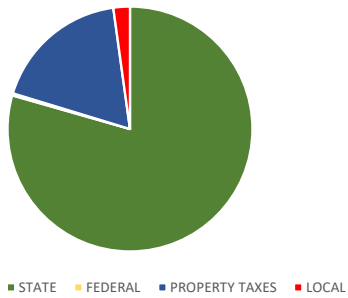
Variance from PYTD Received

	Current YTD	Variance vs. PYTD Received
1 Total STATE REVENUES	\$5,631,971	-\$258,240
2 GENERAL EDUCATION AID	\$3,584,619	-\$1,835,162
3 STATE AID FOR SPECIAL EDUC	\$1,868,813	\$1,541,731
4 Total LOCAL REVENUES	\$1,418,200	\$1,259,632
5 PROPERTY TAX LEVY, GENERA	\$1,112,530	\$1,238,510

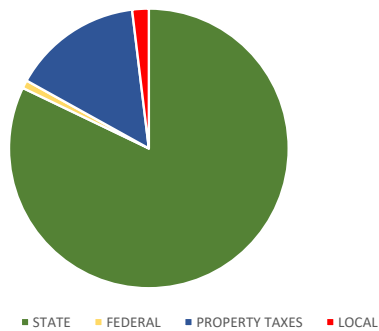
Total General Revenue Budgeted, Projected, YTD, PYTD Received



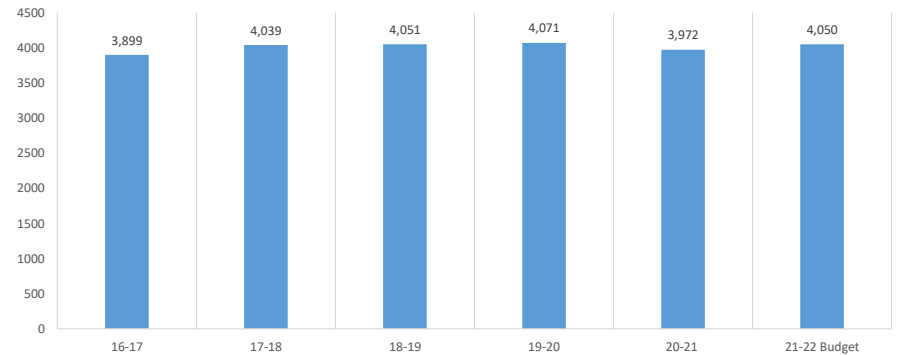
Current Year Revenue Budget



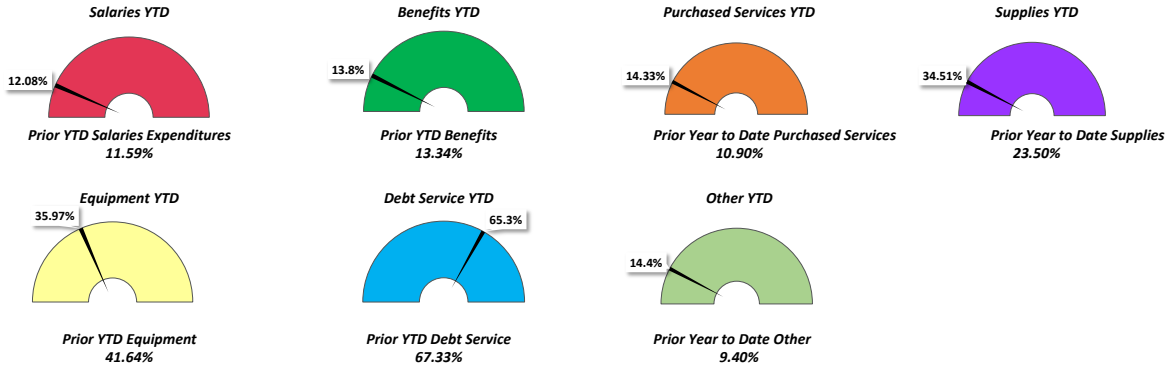
Prior Year Revenue Budget



End of Year ADM History



YTD % Expenditures vs. PYTD % Expenditures



Top 10 Expenditures YTD by Object Code 3

Variance from PYTD Received

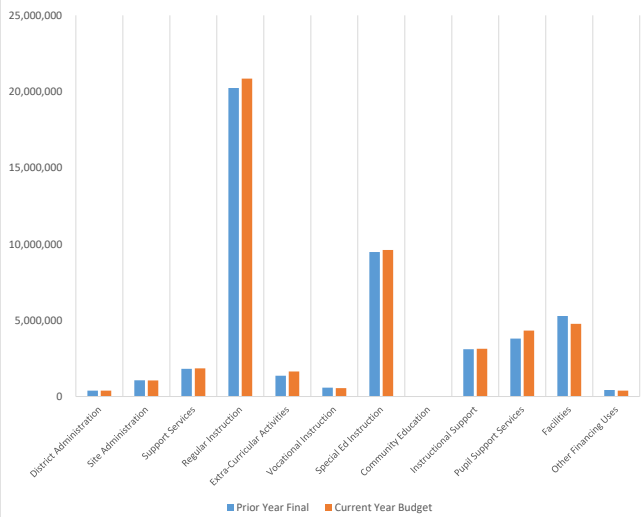
	Current YTD	Variance vs. PYTD
1 TOTAL SALARIES AND WAGES	\$3,388,960	\$193,488
2 TOTAL EMPLOYEE BENEFIT	\$1,479,751	\$55,215
3 LICENSED CLASSROOM TEACHER	\$1,383,564	\$9,688
4 TOTAL SUPPLIES	\$697,015	\$232,423
5 HEALTH INSURANCE	\$678,279	\$16,461
6 ADMINISTRATION/SUPERVISION	\$597,659	-\$1,242
7 NON-INSTRUCTIONAL SUPPORT	\$351,531	\$1,672
8 FICA/MEDICARE	\$247,792	\$15,486
9 TRA	\$185,668	\$15,742
10 NON-INSTRUCTIONAL SOFTWARE LICEN	\$184,159	-\$10,666

Total General Expenditures Budgeted, Projected, YTD and , PYTD Expended



	Prior Year Final	Current Year Budget
SALARIES	27,577,386	28,047,677
BENEFITS	10,680,691	10,732,746
PURCHASED SERVICE	5,536,937	6,014,548
GENERAL SUPPLIES	1,976,695	2,019,499
CAPITAL EXPENSES	1,192,150	1,213,398
DEBT SERVICE	205,445	161,287
DUES & OTHER	269,862	283,230

Prior Year Final and Current Budget by Program



Pie Graphs - Prior Year Final & Current Budget - by Object Level 1

Prior Year Final Exp Budget

• SALARIES • BENEFITS

Current Year Exp Budget

• SALARIES • BENEFITS

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | September 30, 2021

					September 30, 2021	September 30, 2020	September 30, 2019			
REVENUE CATEGORIES	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	September 30, 2020	September 30, 2019
STATE	39,741,795	40,686,849	5,631,971	34,109,824	14.17%	15.05%	16.22%	(258,240)	5,890,211	6,123,038
FEDERAL	418,801	429,303	2,105	416,696	0.50%	0.00%	0.00%	2,105	0	0
PROPERTY TAXES	9,059,691	9,115,639	1,179,587	7,880,104	13.02%	-0.47%	2.28%	1,213,288	(33,701)	156,435
LOCAL SALES, INS RECOVERY & JUDGEMENTS	7,800	951	0	7,800	0.00%	-5.76%	101.50%	544	(544)	5,033
SALE OF BONDS & LOANS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	1,085,000	1,069,912	238,613	846,387	21.99%	21.26%	39.50%	46,344	192,269	422,297
TOTALS	50,313,087	51,302,654	7,052,276	43,260,811	14.02%	12.36%	14.40%	1,004,041	6,048,235	6,706,803

					September 30, 2021	September 30, 2020	September 30, 2019			
EXPENDITURES (OBJECT SERIES)	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	September 30, 2020	September 30, 2019
SALARIES & WAGES	28,047,677	28,063,792	3,388,960	24,658,717	12.08%	11.59%	12.30%	193,488	3,195,472	3,369,252
EMPLOYEE BENEFITS	10,732,746	10,808,834	1,479,751	9,252,995	13.79%	13.34%	13.02%	55,215	1,424,536	1,303,649
PURCHASED SERVICES	6,014,548	6,158,321	861,615	5,152,933	14.33%	10.90%	12.77%	258,149	603,466	740,857
SUPPLIES	2,019,499	2,057,314	697,015	1,322,484	34.51%	23.50%	26.13%	232,423	464,592	373,998
EQUIPMENT	1,213,398	1,055,666	436,481	776,917	35.97%	41.64%	16.84%	(59,977)	496,458	155,420
DEBT SERVICE	161,287	(3,840,636)	105,326	55,961	65.30%	67.33%	50.85%	(33,005)	138,331	133,684
OTHER EXPENDITURES	283,230	291,025	40,906	242,324	14.44%	9.40%	14.96%	15,526	25,380	40,026
OTHER FINANCING USES	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
TOTALS	48,534,385	44,656,317	7,010,053	41,524,332	14.44%	13.36%	13.25%	661,818	6,348,235	6,116,885

					September 30, 2021	September 30, 2020	September 30, 2019			
EXPENDITURES (PROGRAM SERIES)	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	September 30, 2020	September 30, 2019
SITE ADMINISTRATION	1,052,277	1,092,243	255,736	796,541	24.30%	23.86%	23.91%	2,363	253,373	247,573
DISTRICT ADMINISTRATION	383,610	402,895	109,813	273,797	28.63%	20.19%	25.29%	32,962	76,851	92,603
SUPPORT SERVICES	1,846,740	1,899,590	475,254	1,371,486	25.73%	31.23%	31.92%	(91,286)	566,541	588,019
REGULAR INSTRUCTION	20,853,827	20,554,473	2,068,105	18,785,722	9.92%	9.43%	9.95%	160,661	1,907,445	1,959,762
EXTRA-CURRICULAR ACTIVITIES	1,642,440	1,334,048	(31,830)	1,674,270	-1.94%	-6.03%	-3.18%	50,071	(81,900)	(48,970)
VOCATIONAL INSTRUCTION	550,674	527,613	34,809	515,866	6.32%	7.70%	7.15%	(10,169)	44,977	40,728
SPECIAL EDUCATION	9,607,951	9,617,756	1,035,868	8,572,083	10.78%	9.58%	10.00%	128,426	907,442	929,218
COMMUNITY SERVICES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	3,126,822	3,478,400	1,097,847	2,028,975	35.11%	24.01%	24.60%	354,102	743,745	725,734
PUPIL SUPPORT SERVICES	4,322,863	4,488,056	394,683	3,928,180	9.13%	3.68%	9.47%	254,986	139,697	376,860
FACILITIES	4,761,681	772,217	1,194,866	3,566,815	25.09%	26.12%	19.95%	(184,127)	1,378,993	903,072
OTHER FINANCING USES	385,500	489,026	374,902	10,598	97.25%	95.72%	81.18%	(36,170)	411,072	302,284
TOTALS	48,534,385	44,656,317	7,010,053	41,524,332	14.44%	13.36%	13.25%	661,818	6,348,235	6,116,885

REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

WACONIA | September 30, 2021

ACTIVITY - OTHER FUNDS	September 30, 2021											
	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	September 30, 2020	September 30, 2019	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	September 30, 2020	September 30, 2019
REVENUE												
FOOD SERVICE	3,483,750	3,996,456	499,898	2,983,852	14.35%	0.00%	0.56%		499,898	0	11,865	
COMMUNITY EDUCATION	3,145,327	3,334,963	1,004,285	2,141,042	31.93%	20.54%	30.29%		441,630	562,654	828,219	
CONSTRUCTION	0	0	0	0	0.00%	0.00%	0.18%		(1)	1	343	
DEBT SERVICE	9,570,847	9,748,284	(61,691)	9,632,538	-0.64%	14.69%	8.85%		(1,450,817)	1,389,126	793,431	
TRUST	11,500	10,483	0	11,500	0.00%	0.00%	0.00%		0	0	0	
CUSTODIAL	0	0	0	0	0.00%	0.00%	0.00%		0	0	0	
INTERNAL SERVICE	427,500	396,479	93,199	334,301	21.80%	22.95%	20.49%		8,103	85,096	80,231	
OPEB REVOCABLE TRUST	0	0	0	0	0.00%	0.00%	0.00%		0	0	0	
OPEB IRREVOCABLE TRUST	40,000	53,106	(1,656)	41,656	-4.14%	20.07%	-40.71%		(10,086)	8,430	(32,603)	
OPEB DEBT SERVICE	0	0	0	0	0.00%	40.44%	112.03%		(100)	100	960	
TOTALS	16,678,924	17,539,771	1,534,035	15,144,889	9.20%	12.99%	11.60%		(511,373)	2,045,408	1,682,447	

EXPENDITURES	September 30, 2021										
	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	September 30, 2020	September 30, 2019	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	September 30, 2020
FOOD SERVICE	3,092,620	3,298,715	476,466	2,616,154	15.41%	9.49%	13.98%		273,204	203,262	324,147
COMMUNITY EDUCATION	2,892,975	2,974,818	713,366	2,179,609	24.66%	25.18%	24.93%		19,202	694,164	733,541
CONSTRUCTION	0	0	0	0	0.00%	#####	82.00%		69,285	(69,285)	909,502
DEBT SERVICE	9,404,619	9,359,115	1,879,228	7,525,391	19.98%	21.66%	22.96%		(103,300)	1,982,528	2,126,116
TRUST	9,500	7,675	0	9,500	0.00%	0.00%	11.17%		0	0	1,641
CUSTODIAL	0	0	0	0	0.00%	0.00%	0.00%		0	0	0
INTERNAL SERVICE	423,500	434,991	138,661	284,839	32.74%	-10.24%	-9.16%		181,442	(42,781)	(35,408)
OPEB REVOCABLE TRUST	0	0	0	0	0.00%	0.00%	0.00%		0	0	0
OPEB IRREVOCABLE TRUST	230,000	230,062	62	229,938	0.03%	0.02%	0.03%		0	62	62
OPEB DEBT SERVICE	0	0	0	0	0.00%	0.00%	0.00%		0	0	0
TOTALS	16,053,214	16,305,376	3,207,783	12,845,431	19.98%	18.79%	24.96%		439,833	2,767,950	4,059,603

SUMMARY - ALL FUNDS	September 30, 2021											
	Adopted Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	September 30, 2020	September 30, 2019	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	September 30, 2020	September 30, 2019
SUMMARY												
REVENUE	66,992,011	68,842,424	8,586,311	58,405,700	12.82%	12.51%	13.74%		492,668	8,093,643	8,389,250	
EXPENDITURES	64,587,599	60,961,693	10,217,837	54,369,762	15.82%	14.65%	16.30%		1,101,651	9,116,186	10,176,488	
SPENDING VARIANCE	2,404,412	7,880,731	(1,631,526)	N/A	N/A	N/A	N/A		(608,983)	(1,022,542)	(1,787,238)	

GENERAL FUND - REVENUE SUMMARY

WACONIA | September 30, 2021

DESCRIPTION	Current Budget	Projected End Of Year	Revenue YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
					% of Budget Received	% of Actuals Received	% of Actuals Received			
LOCAL REVENUES										
001 PROPERTY TAX LEVY,GENERAL	9,005,324	9,005,324	1,112,530	7,892,794	12.35%	-1.82%	1.34%	1,238,510	(125,980)	89,613
004 MUNICIPAL/TAX INCR FINANCE	0	0	0	0	0.00%	0.00%	100.00%	0	0	239
009 FISCAL DISPARITY	0	55,690	55,690	(55,690)	0.00%	50.21%	50.12%	(3,569)	59,259	35,296
010 COUNTY APPORTIONMENT	54,367	47,123	3,865	50,502	7.11%	17.25%	16.33%	(7,535)	11,400	8,876
019 MISC TAX REV PAID BY COUNTY	0	7,503	7,503	(7,503)	0.00%	30.92%	62.49%	(14,118)	21,621	22,411
021 TUITION/REIMB MN DISTRICTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
031 TUITION/OUT OF STATE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
040 TUITION FROM PATRONS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
050 FEES FROM PATRONS	564,650	488,239	157,145	407,505	27.83%	30.43%	56.66%	65,850	91,295	246,528
060 ADMISSIONS & STUDENT ACTIVITY REV	75,100	76,489	20,176	54,924	26.87%	2.55%	39.29%	19,119	1,057	35,281
071 MA REV/DEPT OF HUMAN SVCS	140,000	172,695	42,135	97,865	30.10%	4.47%	9.71%	33,775	8,360	14,276
092 INTEREST EARNINGS	50,000	41,747	590	49,410	1.18%	3.56%	54.51%	(1,547)	2,137	34,449
093 RENT	10,000	8,471	0	10,000	0.00%	-253.33%	34.91%	380	(380)	3,353
096 GIFTS AND BEQUESTS	8,750	5,544	200	8,550	2.29%	0.00%	51.44%	200	0	6,450
099 MISC REV FROM LOCAL SOURCES	236,500	276,727	18,368	218,132	7.77%	29.22%	26.28%	(71,432)	89,799	81,961
Total LOCAL REVENUES	10,144,691	10,185,551	1,418,200	8,726,491	13.98%	1.97%	7.29%	1,259,632	158,568	578,732
STATE REVENUES										
201 ENDOWMENT FUND APPORTIONMENT	171,615	169,705	83,190	88,425	48.47%	50.43%	49.59%	(3,361)	86,550	90,476
211 GENERAL EDUCATION AID	31,717,968	30,533,961	3,584,619	28,133,349	11.30%	17.34%	20.18%	(1,835,162)	5,419,781	6,199,501
212 LITERACY INCENTIVE AID	234,149	238,202	(7,026)	241,175	-3.00%	-2.92%	-4.95%	(181)	(6,845)	(11,299)
213 SHARED TIME AID	12,812	23,834	0	12,812	0.00%	-48.19%	-85.92%	8,332	(8,332)	(7,701)
227 ABATEMENT AID	6,091	11,367	4,803	1,288	78.86%	-3.66%	-3.81%	5,026	(223)	(360)
229 DISPARITY REDUCTION AID	54	54	0	54	0.74%	0.80%	0.44%	(0)	0	0
234 AGRICULTURE MARKET VALUE CR	7,500	7,554	0	7,500	0.00%	0.01%	-4.30%	(0)	0	(286)
258 OTHER STATE CR/EXEMPT PROP REIMB	1,500	1,475	1	1,499	0.06%	-0.02%	13.66%	1	(0)	286
300 STATE AID (REQUIRES FIN CODE)	181,358	271,246	101,510	79,848	55.97%	28.21%	1.22%	24,809	76,701	2,446
301 NONPUBLIC AID	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
309 DEBT SERVICE EQUALIZATION AID	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
317 LONG TERM FACILITY MAINT AID	134,247	137,306	(3,940)	138,187	-2.94%	-3.67%	-8.11%	564	(4,504)	(8,296)
360 STATE AID FOR SPECIAL EDUCATION	7,027,225	9,046,697	1,868,813	5,158,412	26.59%	4.75%	-2.47%	1,541,731	327,083	(148,120)
369 OTHER REV, OTHER STATE AGENCIES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
370 OTHER, MN DEPT OF EDUCATION	17,640	15,812	0	17,640	0.00%	0.00%	3.84%	0	0	6,392
397 TRA & PERA SPEC SITUATIONS PENSION	229,636	229,636	0	229,636	0.00%	0.00%	0.00%	0	0	0
Total STATE REVENUES	39,741,795	40,686,849	5,631,971	34,109,824	14.17%	15.05%	16.22%	(258,240)	5,890,211	6,123,038
FEDERAL REVENUES RECEIVED FROM STATE										
400 FEDERAL AID/MDE (REQUIRES FIN)	406,001	413,501	0	406,001	0.00%	0.00%	0.00%	0	0	0
405 FEDERAL AID THRU OTHER AGENCY	12,800	15,802	2,105	10,695	16.45%	0.00%	0.00%	2,105	0	0
471 SCHOOL LUNCH PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
472 SPECIAL ASSIST, NEEDY CHILD	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
473 COMMODITY CASH REBATE PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
474 COMMODITY DISTRIBUTION PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
475 SPECIAL MILK PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
476 SCHOOL BREAKFAST PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
479 SUMMER FOOD SERVICE PROGRAM	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total FEDERAL REVENUES RECEIVED FROM STATE	418,801	429,303	2,105	416,696	0.50%	0.00%	0.00%	2,105	0	0
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS										
601 FOOD SERVICE SALES TO PUPILS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
606 FOOD SERVICE SALES TO ADULTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
608 SPECIAL FUNCTION FOOD SALES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
614 CONTRIB TO POST EM BENEFITS TRUST	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
619 COST MATERIALS/REV PROD (CONTRA)	(2,000)	(495)	0	(2,000)	0.00%	88.09%	37.57%	1,594	(1,594)	(3,706)

DESCRIPTION	Current Budget	Projected End Of Year	Revenue YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
					% of Budget Received	% of Actuals Received	% of Actuals Received			
620 SALES/REV PRODUCING ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
621 SALE/MATERIALS FOR RESALE (NET TX)	9,600	1,383	0	9,600	0.00%	58.01%	93.18%	(1,050)	1,050	8,739
623 SALE OF REAL PROPERTY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
624 SALE OF EQUIPMENT	200	62	0	200	0.00%	0.00%	0.00%	0	0	0
625 INSURANCE RECOVERY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	7,800	951	0	7,800	0.00%	-5.76%	101.50%	544	(544)	5,033
SALE OF BONDS AND LOANS										
631 SALE OF BONDS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
635 CERTIFICATE OF PARTICIPATION	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
639 OTHER STATE/NON STATE LOANS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total SALE OF BONDS AND LOANS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTHER FUNDS										
649 PERMANENT TRANSFERS/OTHER FUND	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total INCOMING TRANSFERS FROM OTHER FUNDS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	50,313,087	51,302,654	7,052,276	43,260,811	14.02%	12.36%	14.40%	1,004,041	6,048,235	6,706,803

GENERAL FUND - EXPENDITURES BY ORG CODE

WACONIA | September 30, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
005 DISTRICTWIDE	9,382,706	10,010,404	2,598,415	6,784,291	27.69%	24.37%	23.95%	301,970	2,296,445	1,951,638
006 COMMUNITY CENTER	250,800	234,194	23,157	227,643	9.23%	1.47%	8.26%	19,240	3,916	22,005
007 CARVER CTY-FIBER PROJ	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
008 ST. BONI FACILITY	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
110 SOUTHVIEW ELEMENTARY	6,304,810	6,199,176	638,717	5,666,093	10.13%	11.35%	12.53%	(67,642)	706,358	710,719
111 SOUTHVIEW EXTRAS	0	(21,356)	(21,356)	21,356	0.00%	0.00%	#####	(17,895)	(3,461)	(2,499)
115 EARLY CHILDHOOD SPEC ED	981,564	1,012,066	133,817	847,747	13.63%	14.16%	16.33%	1,471	132,346	147,136
120 BAYVIEW ELEMENTARY	5,654,338	5,641,813	678,819	4,975,519	12.01%	11.24%	12.41%	48,928	629,891	676,617
121 BAYVIEW EXTRAS	0	(44,254)	(44,254)	44,254	0.00%	-154885.39%	0.00%	6,858	(51,112)	(45,046)
130 LAKETOWN ELEMENTARY SCHOOL	4,740,234	4,713,313	556,462	4,183,772	11.74%	11.06%	11.62%	38,195	518,267	593,572
131 LAKETOWN ELEMENTARY EXTRAS	0	(8,042)	(8,042)	8,042	0.00%	0.00%	0.00%	4,847	(12,889)	(5,282)
220 WACONIA MIDDLE SCHOOL	8,063,014	7,969,043	924,442	7,138,572	11.47%	10.95%	10.69%	69,840	854,602	854,499
310 WACONIA HIGH SCHOOL	12,045,202	7,974,025	1,564,543	10,480,659	12.99%	12.15%	11.66%	170,200	1,394,343	1,340,133
311 HS STUDENT ACTIVITY STORE	12,000	8,577	(383)	12,383	-3.19%	338.91%	150.31%	12,880	(13,263)	(3,948)
315 TRANSITIONS PROGRAM 18-21	34,315	50,965	20,256	14,059	59.03%	14.13%	15.33%	9,561	10,695	19,937
601 ALC-AREA LEARNING CENTER	456,261	449,929	40,727	415,534	8.93%	8.22%	9.55%	6,826	33,901	48,645
602 ALC-AFTER SCHOOL	71,452	73,100	20,094	51,358	28.12%	-0.23%	-0.08%	20,102	(8)	(7)
611 TARGETED SERVICES	64,879	98,922	49,416	15,463	76.17%	37.23%	79.17%	26,083	23,333	46,631
700 NON PUBLIC	172,000	190,583	20,572	151,428	11.96%	-0.32%	10.66%	21,172	(600)	20,364
701 ST. JOSEPHS	6,428	8,351	3,385	3,043	52.66%	26.21%	3.63%	385	3,000	210
703 TRINITY LUTHERAN SCHOOL	2,322	3,431	1,496	826	64.41%	63.99%	9.52%	(223)	1,719	300
704 HOME SCHOOL SITE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
810 HIGH SCHOOL SHOW CHOIR	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
815 TRANSITIONS PROGRAM	0	(425)	(425)	425	0.00%	0.00%	0.00%	0	(425)	(537)
822 WMS ACTIVITIES	0	(38,903)	(38,903)	38,903	0.00%	0.00%	0.00%	1,149	(40,052)	(42,028)
831 WHS ACTIVITIES	2,000	(149,982)	(151,951)	153,951	-7597.57%	0.00%	0.00%	(26,350)	(125,601)	(173,115)
880 HIGH SCHOOL PROM	35,000	29,619	0	35,000	0.00%	0.00%	0.00%	4,094	(4,094)	(14,806)
998 TUITION BILLING SITES	255,060	251,770	1,052	254,008	0.41%	-2.76%	-12.14%	10,127	(9,075)	(28,252)
GENERAL FUND TOTAL - ALL SITES	48,534,385	44,656,317	7,010,053	41,524,332	14.44%	13.36%	13.25%	661,818	6,348,235	6,116,885

GENERAL FUND - EXPENDITURES BY PROGRAM CODE

WACONIA | September 30, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
DISTRICT ADMINISTRATION										
010 BOARD OF EDUCATION	92,313	97,997	31,310	61,003	33.92%	3.97%	28.12%	28,241	3,068	16,296
020 OFFICE OF THE SUPERINTENDENT	291,297	303,776	77,382	213,915	26.56%	24.11%	24.76%	5,813	71,569	76,307
030 INSTRUCTIONAL ADMINISTRATION	0	1,122	1,122	(1,122)	0.00%	34.59%	0.00%	(1,092)	2,214	0
TOTAL - DISTRICT ADMINISTRATION	383,610	402,895	109,813	273,797	28.63%	20.19%	25.29%	32,962	76,851	92,603
SITE ADMINISTRATION										
050 SCHOOL ADMINISTRATION	1,052,277	1,092,243	255,736	796,541	24.30%	23.86%	23.91%	2,363	253,373	247,573
TOTAL - SITE ADMINISTRATION	1,052,277	1,092,243	255,736	796,541	24.30%	23.86%	23.91%	2,363	253,373	247,573
SUPPORT SERVICES										
105 GENERAL ADMINISTRATIVE SUPPORT	523,882	564,597	158,035	365,847	30.17%	29.26%	30.72%	3,013	155,022	167,078
107 OTHER ADMINISTRATIVE SUPPORT	179,300	187,520	45,203	134,097	25.21%	24.26%	23.11%	(1,846)	47,048	41,618
108 ADMINISTRATIVE TECHNOLOGY SVC	358,545	366,329	83,208	275,337	23.21%	26.17%	24.83%	(5,998)	89,206	85,493
110 BUSINESS SUPPORT SERVICES	785,013	781,144	188,808	596,205	24.05%	36.72%	37.98%	(86,457)	275,265	293,830
TOTAL - SUPPORT SERVICES	1,846,740	1,899,590	475,254	1,371,486	25.73%	31.23%	31.92%	(91,286)	566,541	588,019
REGULAR INSTRUCTION										
201 EDUCATION, KINDERGARTEN	1,548,627	1,516,381	117,245	1,431,382	7.57%	8.83%	8.43%	(30,147)	147,392	106,887
203 EDUCATION, ELEMENTARY GENERAL	8,233,255	8,079,856	790,589	7,442,666	9.60%	9.67%	11.34%	40,552	750,038	838,435
204 TITLE II, PART A TRAINING & RECRUITING	37,300	32,418	1,570	35,730	4.21%	2.74%	6.01%	392	1,178	2,719
206 TITLE IV, PART A SAFE/DRUG FREE SCHOOLS	10,000	15,549	8,849	1,151	88.49%	3.43%	10.54%	8,308	541	1,500
211 EDUCATION, SECONDARY GENERAL	1,470,389	1,419,146	300,570	1,169,819	20.44%	15.87%	15.41%	82,244	218,327	189,235
212 VISUAL ART	486,020	480,354	42,485	443,535	8.74%	8.36%	9.69%	2,355	40,130	50,443
215 BUSINESS	92,560	91,508	7,654	84,906	8.27%	7.89%	8.22%	260	7,394	7,208
216 TITLE I, PART A IMPROVE ACHIEVE/DISADV	66,100	71,201	11,486	54,614	17.38%	3.89%	12.54%	8,486	3,000	9,003
217 ASSURANCE OF MASTERY	37,715	34,302	0	37,715	0.00%	0.08%	8.57%	(0)	0	4,187
218 GIFTED & TALENTED	57,506	51,697	769	56,737	1.34%	1.37%	9.93%	(28)	796	6,200
219 ENGLISH LEARNER	171,019	170,250	15,164	155,855	8.87%	7.88%	8.44%	1,566	13,597	13,223
220 ENGLISH, LANGUAGE ARTS	1,527,408	1,540,287	159,529	1,367,879	10.44%	8.50%	8.39%	34,102	125,427	158,377
230 FOREIGN/NATIVE LANGUAGE	839,341	838,932	79,349	759,992	9.45%	8.21%	8.31%	9,958	69,391	72,244
240 HEALTH, PHYSICAL ED & RECREATION	1,174,247	1,162,536	99,426	1,074,821	8.47%	8.34%	8.18%	2,415	97,011	92,711
250 FAMILY LIVING SCIENCE	101,123	100,202	8,958	92,165	8.86%	7.98%	8.65%	516	8,442	8,687
255 INDUSTRIAL EDUCATION	130,261	129,934	13,975	116,286	10.73%	8.33%	7.44%	3,195	10,780	9,527
256 MATHEMATICS	1,785,626	1,758,423	140,320	1,645,306	7.86%	8.98%	8.10%	(6,497)	146,818	131,763
257 COMPUTER SCIENCE/TECHNOLOGY ED	109,182	99,827	1,577	107,605	1.44%	8.21%	8.11%	(7,125)	8,701	8,568
258 MUSIC	845,596	836,392	72,904	772,692	8.62%	8.49%	8.53%	1,886	71,018	74,685
260 NATURAL SCIENCES	1,017,477	1,014,610	93,934	923,543	9.23%	8.48%	8.60%	8,112	85,822	85,313
270 SOCIAL SCIENCES/SOCIAL STUDIES	1,113,075	1,110,668	101,754	1,011,321	9.14%	8.62%	8.27%	113	101,641	88,849
TOTAL - REGULAR INSTRUCTION	20,853,827	20,554,473	2,068,105	18,785,722	9.92%	9.43%	9.95%	160,661	1,907,445	1,959,762
EXTRA-CURRICULAR										
291 CO, CURRICULAR ACTIVITIES, NON ATHLETICS	2,000	(91,263)	(93,232)	95,232	-4661.61%	0.00%	0.00%	(18,014)	(75,219)	(76,096)
292 BOYS/GIRLS ATHLETICS	441,335	481,095	134,468	306,867	30.47%	18.73%	14.27%	55,294	79,174	61,334
294 BOYS ATHLETICS	347,908	322,453	19,392	328,516	5.57%	-8.27%	3.35%	48,386	(28,994)	13,064
296 GIRLS ATHLETICS	357,239	319,886	10,573	346,666	2.96%	-1.32%	2.03%	15,334	(4,761)	7,495
298 EXTRA, CURRICULAR ACTIVITIES	493,958	301,877	(103,030)	596,988	-20.86%	-23.32%	-15.64%	(50,930)	(52,100)	(54,767)
TOTAL - EXTRA-CURRICULAR ACTIVITIES	1,642,440	1,334,048	(31,830)	1,674,270	-1.94%	-6.03%	-3.18%	50,071	(81,900)	(48,970)
VOCATIONAL INSTRUCTION										
301 AGRICULTURAL EDUCATION	79,570	80,952	8,987	70,583	11.29%	9.91%	7.14%	187	8,801	6,668
331 FAMILY & CONSUMER SCIENCE	111,370	105,149	6,118	105,252	5.49%	7.60%	7.65%	(323)	6,440	7,059
341 BUSINESS & OFFICE EDUCATION	92,112	93,723	11,605	80,507	12.60%	10.02%	9.93%	2,044	9,561	10,369
361 TRADE & INDUSTRIAL EDUCATION	261,867	239,782	5,231	256,636	2.00%	4.22%	3.89%	(6,229)	11,461	10,696
380 SPECIAL NEEDS	5,755	8,006	2,867	2,888	49.82%	20.09%	129.44%	(5,847)	8,714	5,936
TOTAL - VOCATIONAL INSTRUCTION	550,674	527,613	34,809	515,866	6.32%	7.70%	7.15%	(10,169)	44,977	40,728

				September 30, 2021	September 30, 2020	September 30, 2019				
DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
SPECIAL ED INSTRUCTION										
400	GENERAL SPECIAL EDUCATION	21,150	19,708	0	21,150	0.00%	0.00%	93.15%	0	15,729
401	SPEECH/LANGUAGE IMPAIRED	571,547	560,321	58,745	512,802	10.28%	10.29%	10.50%	3,357	36,099
402	MILD,MODERATE COGNITIVE DISAB	631,420	639,211	73,051	558,369	11.57%	9.58%	8.35%	16,160	56,924
403	SEVERE,PROFOUND COGNITIVE DISAB	345,771	362,864	54,609	291,162	15.79%	5.55%	8.87%	33,845	23,875
404	PHYSICALLY IMPAIRED	122,262	121,060	10,791	111,471	8.83%	7.98%	4.23%	1,332	5,938
405	DEAF, HARD OF HEARING	203,924	201,164	19,678	184,246	9.65%	9.14%	12.71%	1,867	32,130
406	VISUALLY IMPAIRED	7,420	7,195	0	7,420	0.00%	0.00%	0.00%	0	0
407	SPECIFIC LEARNING DISABILITY	1,472,413	1,472,368	141,630	1,330,783	9.62%	8.53%	9.86%	17,451	131,270
408	EMOTIONAL/BEHAVIORAL DISORDER	1,072,939	1,066,521	91,202	981,737	8.50%	7.20%	8.47%	15,765	72,152
409	DEAF,BLIND	13,849	13,712	1,159	12,690	8.37%	8.22%	8.15%	19	1,085
410	OTHER HEALTH DISABILITIES	743,390	730,788	58,774	684,616	7.91%	8.16%	10.64%	(1,095)	86,026
411	AUTISTIC SPECTRUM DISORDERS	1,784,581	1,771,942	164,866	1,619,715	9.24%	9.72%	9.48%	(10)	167,134
412	DEVELOPMENTALLY DELAYED	1,035,859	1,057,614	130,689	905,170	12.62%	13.13%	12.78%	(672)	131,352
414	TRAUMATIC BRAIN INJURY	54,975	53,171	3,546	51,429	6.45%	8.34%	2.89%	(977)	1,436
416	SEVERELY MULTIPLY IMPAIRED	165,392	166,043	17,205	148,187	10.40%	9.40%	9.89%	1,137	22,283
420	SPECIAL ED,AGGREGATE 3+	1,173,773	1,193,536	192,294	981,479	16.38%	12.82%	10.34%	38,700	130,440
422	SPECIAL ED,STUDENTS W/O DISABILITES	187,286	180,538	17,629	169,657	9.41%	6.04%	6.23%	1,547	15,346
	TOTAL - SPECIAL ED INSTRUCTION	9,607,951	9,617,756	1,035,868	8,572,083	10.78%	9.58%	10.00%	128,426	907,442
COMMUNITY EDUCATION										
505	GENERAL COMMUNITY EDUCATION	0	0	0	0	0.00%	0.00%	0.00%	0	0
570	SCHOOL AGE CARE	0	0	0	0	0.00%	0.00%	0.00%	0	0
578	OPTIONAL FEE,BASED PROGRAMS FOR KINDE	0	0	0	0	0.00%	0.00%	0.00%	0	0
580	EARLY CHILDHOOD & FAMILY ED	0	0	0	0	0.00%	0.00%	0.00%	0	0
582	SCHOOL READINESS	0	0	0	0	0.00%	0.00%	0.00%	0	0
583	EARLY CHILDHOOD SCREENING	0	0	0	0	0.00%	0.00%	0.00%	0	0
585	YOUTH DEV/AFTER SCHOOL ENRICH	0	0	0	0	0.00%	0.00%	0.00%	0	0
590	OTHER COMMUNITY PROGRAMS	0	0	0	0	0.00%	0.00%	0.00%	0	0
	TOTAL - COMMUNITY EDUCATION	0	0	0	0	0.00%	0.00%	0.00%	0	0
INSTRUCTIONAL SUPPORT										
605	GENERAL INSTRUCTIONAL SUPPORT	717,578	705,296	122,170	595,408	17.03%	16.97%	17.71%	(1,610)	129,306
610	CURRICULUM CONSULT & DEV	639,510	680,956	164,080	475,430	25.66%	29.03%	20.95%	(18,931)	142,017
620	LIBRARY MEDIA CENTER	451,883	473,424	73,025	378,858	16.16%	10.04%	10.79%	28,767	47,704
630	INSTRUCTION,RELATED TECHNOLOGY	1,074,977	1,384,220	671,548	403,429	62.47%	27.87%	37.29%	349,804	349,576
640	STAFF DEVELOPMENT	242,874	234,504	67,024	175,850	27.60%	49.63%	35.20%	(3,928)	57,132
	TOTAL - INSTRUCTIONAL SUPPORT	3,126,822	3,478,400	1,097,847	2,028,975	35.11%	24.01%	24.60%	354,102	743,745
PUPIL SUPPORT SERVICES										
710	SECONDARY COUNSELING/GUIDANCE	691,238	674,659	63,800	627,438	9.23%	10.39%	10.90%	(2,134)	63,715
712	ELEMENTARY COUNSELING/GUIDANCE	168,207	166,190	13,873	154,334	8.25%	8.34%	8.23%	482	13,120
715	SCHOOL SECURITY	177,561	132,942	15,606	161,955	8.79%	26.72%	23.75%	(2,788)	22,366
718	OTHER SCHOOL SAFETY	0	750	750	(750)	0.00%	0.00%	0.00%	750	0
720	HEALTH SERVICES	404,019	413,677	50,511	353,508	12.50%	10.15%	19.24%	15,973	41,441
740	SOCIAL WORK SERVICES	0	0	0	0	0.00%	0.00%	0.00%	0	0
760	PUPIL TRANSPORTATION	2,859,838	3,072,933	250,143	2,609,695	8.75%	0.29%	8.14%	242,717	236,217
770	FOOD SERVICES	0	0	0	0	0.00%	0.00%	0.00%	0	0
790	OTHER PUPIL SUPPORT SERVICES	22,000	26,906	0	22,000	0.00%	0.05%	0.00%	(13)	0
	TOTAL - PUPIL SUPPORT SERVICES	4,322,863	4,488,056	394,683	3,928,180	9.13%	3.68%	9.47%	254,986	139,697
FACILITIES										
810	OPERATIONS & MAINTENANCE	3,579,161	3,697,795	864,362	2,714,799	24.15%	21.32%	22.66%	19,529	786,513
850	CAPITAL FACILITIES	718,399	(3,364,967)	271,709	446,690	37.82%	39.42%	13.20%	(137,802)	72,244
865	LTFM NOT PRO 866,867,868	464,121	439,389	58,796	405,325	12.67%	44.95%	8.71%	(65,853)	44,315
866	LTFM \$100,000,\$1.99M FIN 358,363,366	0	0	0	0	0.00%	0.00%	0.00%	0	0
870	BUILDING CONSTRUCTION	0	0	0	0	0.00%	0.00%	0.00%	0	0
	TOTAL - FACILITIES	4,761,681	772,217	1,194,866	3,566,815	25.09%	26.12%	19.95%	(184,127)	1,378,993
OTHER FINANCING USES										

					September 30, 2021	September 30, 2020	September 30, 2019			
DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
910	RETIRE LONG TERM OBLIGATIONS	0	0	0	0	0.00%	0.00%	0.00%	0	0
920	RETIRE NON,BONDED OBLIGATIONS	80,000	73,086	24,039	55,961	30.05%	45.94%	28.85%	(33,005)	57,044
930	EMPLOYEE BENEFITS, CLEARING	0	97,999	97,999	(97,999)	0.00%	0.00%	0.00%	(12,691)	110,690
935	POST EMPLOYMENT BENEFITS	0	0	0	0	0.00%	0.00%	0.00%	0	0
940	INSURANCE	243,500	255,941	252,863	(9,363)	103.85%	100.00%	100.00%	9,525	243,338
950	TRANSFERS	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0
960	OTHER NONRECURRING ITEMS	0	0	0	0	0.00%	0.00%	0.00%	0	0
	TOTAL - OTHER FINANCING USES	385,500	489,026	374,902	10,598	97.25%	95.72%	81.18%	(36,170)	411,072
	GENERAL FUND TOTAL	48,534,385	44,656,317	7,010,053	41,524,332	14.44%	13.36%	13.25%	661,818	6,348,235
										6,116,885

GENERAL FUND - EXPENDITURES BY COURSE CODE

WACONIA | September 30, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
000 DISTRICTWIDE	43,952,576	40,184,613	6,404,964	37,547,612	14.57%	13.93%	13.25%	346,519	6,058,445	5,552,609
011 PRIOR YEAR FEDERAL AWARDS	157,075	462,527	319,442	(162,367)	203.37%	0.00%	0.00%	319,442	0	0
017 OVERLOAD PAY	13,651	12,277	0	13,651	0.00%	12.10%	0.00%	(7,981)	7,981	0
018 18 PAY TIMESHEETS	73,606	71,068	4,412	69,194	5.99%	6.38%	12.06%	592	3,820	14,105
019 19 PAY TIMESHEETS	1,738,113	1,658,437	114,966	1,623,147	6.61%	7.50%	8.69%	(11,338)	126,304	130,244
020 20 MONTH PAY EMPLOYEES	597,509	592,077	50,490	547,019	8.45%	9.81%	10.05%	(8,531)	59,021	74,719
060 PROPERTY LOSS	5,000	12,675	8,942	(3,942)	178.84%	0.00%	0.00%	8,942	0	0
101 GRADE 1	5,320	5,353	1,381	3,939	25.95%	21.27%	72.16%	615	766	2,545
102 GRADE 2	5,276	6,255	2,315	2,961	43.89%	31.64%	64.20%	1,022	1,293	2,449
103 GRADE 3	5,222	5,426	1,527	3,695	29.24%	29.17%	46.35%	822	705	1,842
104 GRADE 4	5,300	5,236	1,279	4,021	24.13%	29.49%	34.47%	348	931	1,132
105 GRADE 5	4,860	5,633	2,004	2,856	41.23%	9.43%	36.17%	1,559	445	1,317
106 GRADE 6	7,410	(23,456)	(28,989)	36,399	-391.21%	-37.51%	-1608.25%	(27,505)	(1,483)	(42,532)
107 GRADE 7	10,470	(4,873)	(12,690)	23,160	-121.20%	-195.94%	-28.75%	(1,792)	(10,898)	(1,995)
108 GRADE 8	7,390	(1,720)	(7,238)	14,628	-97.94%	10.96%	-100.39%	(7,802)	565	(3,782)
109 CHECK AND CONNECT	0	0	0	0	0.00%	0.00%	100.00%	0	0	276
111 SV PTO	0	(19,934)	(19,934)	19,934	0.00%	0.00%	#####	(19,274)	(660)	(660)
112 BV PTO	0	(344)	(344)	344	0.00%	0.00%	0.00%	0	(344)	(344)
115 HS SCHOOL STORE	12,000	8,577	(383)	12,383	-3.19%	338.91%	150.31%	12,880	(13,263)	(3,948)
117 CENTRAL SUPPLY	10,992	16,956	3,513	7,479	31.96%	31.73%	30.79%	520	2,994	4,069
118 XCEL ENERGY SOLAR REBATES	0	(45,161)	(45,161)	45,161	0.00%	172.38%	0.00%	(7,893)	(37,267)	0
119 COPIER	154,000	138,550	11,396	142,604	7.40%	11.53%	26.12%	1,180	10,216	30,086
121 MIDDLE SCHOOL EXPLORATORIES	350	428	0	350	0.00%	0.00%	0.00%	0	0	0
122 WHERE EVERYONE BELONGS	125	1,714	1,562	(1,437)	1249.23%	0.00%	0.00%	1,562	0	0
126 INSTR MUSIC	229,286	225,224	18,485	210,801	8.06%	7.91%	8.42%	594	17,891	23,864
127 VOCAL MUSIC	194,093	191,305	16,749	177,344	8.63%	8.44%	7.88%	1,450	15,299	15,297
135 ART	12,800	14,079	4,522	8,278	35.33%	17.64%	55.75%	2,922	1,599	4,925
139 MATHEMATICS	4,000	1,335	0	4,000	0.00%	0.00%	0.00%	0	0	0
140 NATURAL SCIENCE	2,364	1,933	168	2,196	7.13%	4.05%	35.79%	128	40	321
141 READING	4,574	4,974	1,559	3,015	34.08%	37.05%	73.74%	953	605	2,150
142 SOCIAL STUDIES	3,925	5,076	2,145	1,780	54.66%	69.50%	57.13%	(376)	2,522	1,998
151 WMS INTRAMURALS	0	0	0	0	0.00%	240.76%	-15.89%	4,500	(4,500)	(260)
154 CROSS COUNTRY	27,266	40,644	17,509	9,757	64.21%	55.14%	45.29%	3,805	13,704	20,149
155 SECTIONS TOURNAMENTS ALL SPORT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
156 BASEBALL	49,048	43,410	0	49,048	0.00%	0.00%	0.00%	0	0	0
157 BASKETBALL	98,374	84,033	0	98,374	0.00%	0.00%	0.00%	0	0	0
159 FOOTBALL	60,170	97,647	46,185	13,985	76.76%	0.00%	47.97%	46,185	0	40,692
160 GOLF	28,450	24,497	0	28,450	0.00%	0.00%	0.00%	0	0	0
161 DANCELINE	23,937	20,416	0	23,937	0.00%	0.00%	0.00%	0	0	0
162 SOFTBALL	36,469	31,426	149	36,320	0.41%	0.00%	0.00%	149	0	0
163 TENNIS	19,653	24,625	8,034	11,619	40.88%	23.40%	0.00%	2,181	5,853	0
164 TRACK	57,973	51,582	1,419	56,554	2.45%	0.00%	0.00%	1,419	0	0
165 VOLLEYBALL	37,494	62,484	30,838	6,656	82.25%	0.00%	44.78%	30,838	0	29,164
166 WRESTLING	41,404	36,278	0	41,404	0.00%	0.00%	0.00%	0	0	0
167 GYMNASTICS	16,423	14,305	0	16,423	0.00%	0.00%	0.00%	0	0	0
168 SOCCER	58,827	80,748	29,411	29,416	50.00%	44.05%	48.58%	4,972	24,439	30,376

					September 30, 2021	September 30, 2020	September 30, 2019			
DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
172 SWIMMING	39,112	43,897	10,050	29,062	25.70%	28.71%	20.85%	(614)	10,664	9,099
173 HOCKEY	127,738	114,736	0	127,738	0.00%	0.00%	0.00%	0	0	0
174 FIRST ROBOTICS	14,826	13,351	250	14,576	1.69%	0.00%	2.13%	250	0	600
175 LACROSSE	10,075	8,377	0	10,075	0.00%	0.00%	0.00%	0	0	0
176 ANNUAL - MIDDLE SCHOOL	3,243	2,787	0	3,243	0.00%	0.00%	0.00%	0	0	0
177 ANNUAL - SR HIGH	4,547	3,803	0	4,547	0.00%	0.00%	0.00%	0	0	0
179 FUTURE LEADERS	1,580	1,370	0	1,580	0.00%	0.00%	0.00%	0	0	0
181 JUNIOR CLASS	3,334	2,782	0	3,334	0.00%	0.00%	0.00%	0	0	0
182 MARCHING BAND	41,703	37,371	0	41,703	0.00%	0.04%	42.05%	(30)	30	3,234
183 NATIONAL HONOR SOCIETY	3,648	3,769	185	3,463	5.07%	16.97%	-5.76%	(200)	385	(190)
184 PHOTO CLUB	3,290	2,736	0	3,290	0.00%	0.00%	0.00%	0	0	0
185 VIDEO PRODUCTIONS	1,000	747	0	1,000	0.00%	0.00%	0.00%	0	0	0
186 MIDDLE SCHOOL STUDENT COUNCIL	1,556	1,298	0	1,556	0.00%	0.00%	0.00%	0	0	0
187 STUDENT COUNCIL-HIGH SCHOOL	5,017	4,135	0	5,017	0.00%	0.00%	0.00%	0	0	0
191 EDIBLE SCHOOL YARD	10,621	10,358	2,357	8,264	22.19%	30.94%	24.05%	(831)	3,188	2,303
198 STUDENT COUNCIL-ELEMENTARY	2,930	2,448	0	2,930	0.00%	0.00%	5.12%	0	0	192
199 SCHOOL PATROL	2,798	2,337	0	2,798	0.00%	0.00%	6.49%	0	0	168
205 FALL MUSICAL	13,175	16,302	5,183	7,992	39.34%	0.00%	41.04%	5,183	0	7,820
206 MIDDLE SCHOOL PLAY	8,500	7,290	0	8,500	0.00%	0.00%	0.00%	0	0	0
208 THREE-ACT PLAY	6,790	9,336	3,529	3,261	51.97%	0.00%	0.00%	3,529	0	0
210 INSTR ENSEMBLE	9,571	8,225	0	9,571	0.00%	0.27%	0.00%	(23)	23	0
211 JAZZ ENSEMBLE	2,870	2,396	0	2,870	0.00%	0.00%	0.00%	0	0	0
212 PEP BAND	5,393	4,932	0	5,393	0.00%	0.00%	0.00%	0	0	0
213 SHOW CHOIR	226,550	186,234	5,548	221,002	2.45%	0.07%	23.95%	5,529	19	40,469
214 SHOW CHOIR CAMP COURAGE	31,348	30,750	4,600	26,748	14.67%	0.00%	14.02%	4,600	0	4,397
215 VOCAL ENSEMBLE	3,103	2,583	0	3,103	0.00%	0.00%	0.00%	0	0	0
217 MATH LEAGUE	950	934	0	950	0.00%	0.00%	0.00%	0	0	0
218 MATH COUNTS	1,295	958	0	1,295	0.00%	0.00%	0.00%	0	0	0
219 SCIENCE CLUB	4,590	3,632	0	4,590	0.00%	0.00%	0.00%	0	0	0
220 CONSERVATION CLUB	10,880	9,080	0	10,880	0.00%	0.00%	0.00%	0	0	0
221 ACADEMIC LETTERING	1,600	1,373	0	1,600	0.00%	0.00%	21.50%	0	0	316
223 INTERNATIONAL CLUB	3,799	2,914	0	3,799	0.00%	0.00%	0.00%	0	0	0
224 KNOWLEDGE BOWL	16,692	15,345	0	16,692	0.00%	0.00%	0.00%	0	0	0
225 ART CLUB	3,476	2,742	0	3,476	0.00%	0.00%	0.00%	0	0	0
302 COURSE	0	17,779	17,779	(17,779)	0.00%	0.00%	0.00%	17,779	0	0
342 COURSE	0	16,186	16,186	(16,186)	0.00%	0.00%	0.00%	16,186	0	0
350 PERFORMING ARTS CENTER MGR	2,500	2,016	0	2,500	0.00%	0.00%	0.00%	0	0	0
400 SPEC ED INSTR	1,300	3,148	2,286	(986)	175.83%	0.00%	16.31%	2,286	0	211
403 ECSE BIRTH TO AGE 3	60	40	0	60	0.00%	0.00%	0.00%	0	0	0
423 SPEC ED-ASSESSMENT TOOLS	7,700	11,260	6,155	1,545	79.94%	0.00%	13.91%	2,551	3,604	792
430 HOMEBOUND	0	0	0	0	0.00%	0.00%	100.00%	0	0	156
435 ECSE AGES 3-5	200	133	0	200	0.00%	0.00%	100.00%	0	0	92
502 SERVICE LEARNING PROJECTS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
503 GSL-TARGETED SERVICES	40,587	61,170	29,810	10,777	73.45%	56.24%	100.00%	13,346	16,464	36,725
505 IPAD - STUDENTS	0	(3,059)	(3,059)	3,059	0.00%	97.86%	24.14%	876	(3,935)	224
506 BOOK FAIR \$\$	0	(1,223)	(1,223)	1,223	0.00%	0.00%	#####	922	(2,145)	(2,601)
610 CURRICULUM	250,000	195,943	128,760	121,240	51.50%	68.01%	83.86%	20,671	108,088	177,344
701 BV ACTIVITY ACCOUNT	0	(43,910)	(43,910)	43,910	0.00%	-153843.06%	0.00%	6,858	(50,768)	(44,702)
702 SV ACTIVITY ACCOUNT	0	(751)	(751)	751	0.00%	0.00%	0.00%	(580)	(171)	(1,879)
703 TRANSITIONS ACTIVITY	0	(425)	(425)	425	0.00%	0.00%	0.00%	0	(425)	(537)
704 LAKETOWN ACTIVITY ACCOUNT	0	(2,061)	(2,061)	2,061	0.00%	0.00%	0.00%	2,360	(4,421)	(259)
710 WMS ACTIVITY ACCOUNT	0	(3,163)	(3,163)	3,163	0.00%	0.00%	0.00%	(622)	(2,541)	(2,899)
711 WMS STUD COUNCIL ACTIVITY ACCT	0	(6,874)	(6,874)	6,874	0.00%	0.00%	0.00%	0	(6,874)	(8,411)

					September 30, 2021	September 30, 2020	September 30, 2019				
DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019	
713	WMS YEARBOOK ACTIVITY ACCT	0	(2,162)	(2,162)	2,162	0.00%	0.00%	0.00%	2,266	(4,428)	(5,468)
716	6TH GRADE ACTIVITY ACCT	0	(4,929)	(4,929)	4,929	0.00%	0.00%	0.00%	841	(5,770)	(6,231)
717	7TH GRADE ACTIVITY ACCT	0	(7,318)	(7,318)	7,318	0.00%	0.00%	0.00%	483	(7,801)	(7,815)
719	WMS SHOW CHOIR ACTIVITY	0	(25)	(25)	25	0.00%	0.00%	0.00%	0	(25)	(25)
721	WMS MFG	0	(14,432)	(14,432)	14,432	0.00%	0.00%	0.00%	(1,925)	(12,507)	(11,074)
730	HS ACTIVITY ACCT	0	682	682	(682)	0.00%	0.00%	0.00%	1,211	(529)	(862)
731	HS STU COUNCIL ACTIVITY ACCT	0	(7,827)	(7,827)	7,827	0.00%	0.00%	0.00%	180	(8,008)	(2,646)
732	HS FCCLA ACTIVITY ACCT	0	(5,423)	(5,423)	5,423	0.00%	0.00%	0.00%	146	(5,569)	(3,898)
733	HS FRENCH ACTIVITY ACCT	560	24	(394)	954	-70.30%	-122.52%	-80.09%	115	(509)	(428)
734	HS SPANISH ACTIVITY ACCT	560	(2,398)	(2,816)	3,376	-502.82%	-571.35%	-487.46%	(173)	(2,642)	(2,715)
737	HS YEARBOOK	0	(8,098)	(8,098)	8,098	0.00%	0.00%	0.00%	(988)	(7,110)	(5,748)
738	HS-ENTREPRENEURSHIP ACT	2,000	(156)	(2,125)	4,125	-106.27%	0.00%	0.00%	(2,125)	0	(3,147)
739	HS-DECA	0	(72)	(72)	72	0.00%	0.00%	0.00%	28	(100)	(661)
740	WILDCAT ACTIVITY ACCT	0	(15,190)	(15,190)	15,190	0.00%	0.00%	0.00%	(8,358)	(6,833)	(9,517)
741	WILDCAT-FB ACTIVITY ACCT	0	(15,672)	(15,672)	15,672	0.00%	0.00%	0.00%	3,508	(19,180)	(22,753)
742	WILDCAT-BOYS BB ACTIVITY ACCT	0	157	157	(157)	0.00%	0.00%	0.00%	1,983	(1,826)	(110)
743	WILDCAT-WW ACTIVITY ACCT	0	(865)	(865)	865	0.00%	0.00%	0.00%	63	(929)	498
744	WILDCAT-BOYS SOCCER ACTIVITY A	0	(75)	(75)	75	0.00%	0.00%	0.00%	1,019	(1,095)	(133)
745	WILDCAT-BASEBALL ACTIVITY ACCT	0	(16,960)	(16,960)	16,960	0.00%	0.00%	0.00%	(7,488)	(9,472)	(11,206)
746	WILDCAT-BOYS GOLF ACTIVITY ACC	0	(2,597)	(2,597)	2,597	0.00%	0.00%	0.00%	0	(2,597)	(2,597)
747	WILDCAT-BOYS SWIMMING ACTIVITY	0	(900)	(900)	900	0.00%	0.00%	0.00%	(417)	(483)	0
748	WILDCAT-HOCKEY ACTIVITY ACCT	0	(6,777)	(6,777)	6,777	0.00%	0.00%	0.00%	(1,188)	(5,588)	(9,295)
749	CROSS COUNTRY ACTIVITY ACCT	0	(8,668)	(8,668)	8,668	0.00%	0.00%	0.00%	1,059	(9,727)	(7,752)
750	WILDCAT-DANCELINE ACTIVITY ACC	0	(4,194)	(4,194)	4,194	0.00%	0.00%	0.00%	2,929	(7,122)	2,437
752	WILDCAT-GIRLS BB ACTIVITY ACCT	0	(9,191)	(9,191)	9,191	0.00%	0.00%	0.00%	(7,743)	(1,448)	(2,837)
753	WILDCAT-GYMNASTICS ACTIVITY AC	0	(3,468)	(3,468)	3,468	0.00%	0.00%	0.00%	0	(3,468)	(5,129)
754	WILDCAT-GIRLS SOCCER ACTIVITY	0	(6,317)	(6,317)	6,317	0.00%	0.00%	0.00%	(4,589)	(1,728)	(1,856)
755	WILDCAT-SB ACTIVITY ACCT	0	(10,673)	(10,673)	10,673	0.00%	0.00%	0.00%	(6,242)	(4,431)	(12,457)
756	WILDCAT-GIRLS GOLF ACTIVITY AC	0	(190)	(190)	190	0.00%	0.00%	0.00%	0	(190)	(190)
757	WILDCAT-GIRLS SWIMMING ACTIVIT	0	(2,049)	(2,049)	2,049	0.00%	0.00%	0.00%	332	(2,381)	(3,780)
758	VOLLEYBALL	0	(15,325)	(15,325)	15,325	0.00%	0.00%	0.00%	(6,793)	(8,533)	(13,744)
759	TRACK	0	(1,069)	(1,069)	1,069	0.00%	0.00%	0.00%	605	(1,674)	(3,052)
760	DRAMA CLUB	0	(2,805)	(2,805)	2,805	0.00%	0.00%	0.00%	(772)	(2,033)	(2,842)
761	GIRLS HOCKEY	0	(485)	(485)	485	0.00%	0.00%	0.00%	(194)	(291)	(2,379)
762	HIGH SCHOOL FASHION CLUB	0	(924)	(924)	924	0.00%	0.00%	0.00%	0	(924)	(729)
763	BOYS LACROSSE	0	(365)	(365)	365	0.00%	0.00%	0.00%	1,410	(1,775)	(500)
764	GIRLS LACROSSE	0	(175)	(175)	175	0.00%	0.00%	0.00%	2,000	(2,175)	(2,739)
768	ROBOTICS	0	(140)	(140)	140	0.00%	0.00%	0.00%	0	(140)	0
769	DISTRICT DEFINED COURSE	0	(8,485)	(8,485)	8,485	0.00%	0.00%	0.00%	(8,485)	0	0
809	FEDERAL DRUG GRANT	1,000	504	0	1,000	0.00%	0.00%	85.01%	0	0	22,689
810	FEDERAL DRUG GRANT MATCH	6,000	4,385	0	6,000	0.00%	0.00%	100.00%	0	0	119
811	LSTA GRANT (LIBRARY/TECH)	3,372	15,175	12,687	(9,315)	376.24%	0.00%	78.29%	12,687	0	2,053
812	PBIS GRANT-LAKETOWN ELEM	5,905	6,455	2,046	3,859	34.65%	100.00%	0.00%	1,126	921	0
813	ECSE JPA PART B	7,686	5,537	0	7,686	0.00%	0.00%	10.12%	0	0	1,360
814	CARVER CNTY SHIP GRANT	6,850	8,291	184	6,666	2.69%	100.00%	46.85%	184	(0)	4,300
865	LTFM LEVY FLOW THRU	68,000	83,734	21,638	46,362	31.82%	284.77%	100.00%	(46,282)	67,921	16,878
935	OPEB CONTRIBUTION	(270,270)	(238,096)	0	(270,270)	0.00%	0.00%	0.00%	0	0	0
TOT	TOTAL	48,534,385	44,656,317	7,010,053	41,524,332	14.44%	13.21%	13.08%	734,042	6,276,011	6,037,490

GENERAL FUND - EXPENDITURES BY FIN CODE

WACONIA | September 30, 2021

DESCRIPTION	Current Budget	Expenses YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
				% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
DISTRICT WIDE									
000 DISTRICT WIDE	30,022,547	4,404,614	25,617,933	14.67%	14.49%	14.18%	259,764	4,144,850	4,019,451
Total DISTRICT WIDE	30,022,547	4,404,614	25,617,933	14.67%	14.49%	14.18%	259,764	4,144,850	4,019,451
FEDERALLY SUPPORTED SOURCES									
150 ARP SUMMER ACAD ENRICH	108,164	7,998	100,166	7.39%	0.00%	0.00%	7,998	0	0
151 ESSER 90% FORMULA ALLOCATION	0	0	0	0.00%	165.16%	0.00%	(91,665)	91,665	0
152 ESSER 9.5% STATE DIRECTED GRANT	0	0	0	0.00%	0.19%	0.00%	(65)	65	0
153 GEER GOVERNOR'S EMERGENCY ED	0	0	0	0.00%	27.03%	0.00%	(2,472)	2,472	0
154 CORONAVIRUS RELIEF FUND	0	1,122	(1,122)	0.00%	21.51%	0.00%	(195,797)	196,918	0
155 ESSER II - 90%	0	1,125	(1,125)	0.00%	0.00%	0.00%	1,125	0	0
160 ESSER III-90% ALLOC	0	169,962	(169,962)	0.00%	0.00%	0.00%	169,962	0	0
161 ESSER III-90% LEARNING LOSS	109,525	123,589	(14,064)	112.84%	0.00%	0.00%	123,589	0	0
163 EXPANDED SUMMER LEARNING - ESS	47,550	17,962	29,588	37.77%	0.00%	0.00%	17,962	0	0
ARP IDEA PART B 611	0	416	(416)	0.00%	0.00%	0.00%	416	0	0
Total FEDERALY SUPPORTED SOURC	265,239	322,174	(56,935)	121.47%	23.09%	0.00%	31,053	291,121	0
STATE SUPPORTED PROGRAMS									
302 OPERATING CAPITAL	1,408,677	527,802	880,875	37.47%	37.01%	36.82%	24,437	503,365	420,286
303 AREA LEARNING CENTER	503,000	86,261	416,739	17.15%	12.41%	17.72%	31,572	54,689	90,356
309 BASIC SKILLS FOR EXTENDED TIME	3,908	0	3,908	0.00%	0.00%	0.00%	0	0	0
311 TELECOMMUNICATIONS ACCESS COS	19,250	0	19,250	0.00%	0.00%	0.00%	0	0	0
316 GENERAL EDUCATION FOR STAFF DE	489,834	126,094	363,740	25.74%	35.17%	29.00%	(8,188)	134,283	114,661
317 BASIC SKILLS	208,734	15,164	193,570	7.26%	7.86%	8.55%	1,566	13,598	20,571
319 TEACHER DEVELOPMENT & EVAL REV	391,190	90,946	300,244	23.25%	21.20%	19.03%	8,993	81,953	84,488
320 AMERICAN INDIAN EDUCATION AID	0	507	(507)	0.00%	0.00%	0.00%	507	0	0
321 COMMUNITY EDUCATION	0	0	0	0.00%	0.00%	0.00%	0	0	0
325 ECFE	0	0	0	0.00%	0.00%	0.00%	0	0	0
328 HOME VISITING	0	0	0	0.00%	0.00%	0.00%	0	0	0
330 LEARNING & DEVELOPMENT	1,273,710	16,797	1,256,913	1.32%	1.09%	8.39%	823	15,974	90,613
332 AFTER SCHOOL ENRICHMENT	0	0	0	0.00%	0.00%	0.00%	0	0	0
337 EARLY LEARNING SCHOLARSHIP/PATI	0	0	0	0.00%	0.00%	0.00%	0	0	0
338 EARLY LEARNING SCHOLARSHIP/PATI	0	0	0	0.00%	0.00%	0.00%	0	0	0
342 SAFE SCHOOLS LEVY	177,561	16,356	161,205	9.21%	11.23%	7.49%	(2,038)	18,393	22,366
344 SCHOOL READINESS	0	0	0	0.00%	0.00%	0.00%	0	0	0
347 PHYSICAL HAZARDS	51,199	7,081	44,118	13.83%	15.18%	32.64%	3,373	3,708	15,871
349 OTHER HAZARDOUS MATERIALS	13,500	485	13,015	3.59%	1.36%	38.46%	438	47	3,895
350 AID TO NONPUBLIC HEALTH SERVICE	0	0	0	0.00%	0.00%	0.00%	0	0	0
351 AID NONPUBLIC BOOKS/TESTS/TECH	0	0	0	0.00%	0.00%	0.00%	0	0	0
352 ENVIRONMENTAL H&S MANAGEMENT	88,422	1,074	87,348	1.21%	5.44%	10.87%	(2,880)	3,954	9,272
353 AID NONPUBLIC GUIDANCE/COUNSEL	0	0	0	0.00%	0.00%	0.00%	0	0	0
354 EARLY CHILDHOOD SCREENING PROC	0	0	0	0.00%	0.00%	0.00%	0	0	0
358 ASBESTOS REMOVAL & ENCAPSULAT	0	2,489	(2,489)	0.00%	43.08%	6.41%	1,051	1,438	1,247

				September 30, 2021	September 30, 2020	September 30, 2019				
DESCRIPTION		Current Budget	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
362	YOUTH DEVELOPMENT/YOUTH SERV	0	0	0	0.00%	0.00%	0.00%	0	0	0
363	FIRE SAFETY	35,000	9,718	25,282	27.77%	41.64%	7.52%	(369)	10,087	2,180
366	INDOOR AIR QUALITY	1,000	97	903	9.69%	9.09%	1.53%	50	47	46
367	ACCESSIBILITY	0	0	0	0.00%	1655.35%	0.00%	(922)	922	0
368	BUILDING ENVELOPE (EXCLUDE ROO	115,000	722	114,278	0.63%	81.55%	0.00%	(34,338)	35,060	0
369	BUILDING HARDWARE & EQUIPMENT	30,000	0	30,000	0.00%	31.89%	0.00%	(517)	517	0
370	ELECTRICAL	0	0	0	0.00%	0.00%	0.00%	(22,307)	22,307	0
372	MEDICAL ASSISTANCE,3RD PARTY RE	142,000	730	141,270	0.51%	-19.01%	-19.95%	25,774	(25,044)	(29,010)
379	INTERIOR SURFACES	20,000	2,798	17,202	13.99%	119.55%	0.00%	(20,247)	23,045	0
380	MECHANICAL SYSTEMS	35,000	32,200	2,800	92.00%	13.90%	21.42%	26,925	5,276	3,955
381	PLUMBING	0	0	0	0.00%	0.00%	0.00%	(868)	868	0
383	ROOFING SYSTEMS	40,000	0	40,000	0.00%	0.00%	0.00%	0	0	0
384	SITE PROJECTS	35,000	2,500	32,500	7.14%	37.19%	3.38%	(14,873)	17,373	7,850
385	DEFERRED MAINTENANCE	0	0	0	0.00%	0.00%	0.00%	0	0	0
388	GIFTED & TALENTED	57,506	769	56,737	1.34%	1.37%	9.93%	(28)	796	6,200
	Total STATE SUPPORTED PROGRAMS	5,139,491	940,589	4,198,902	18.30%	18.68%	17.73%	17,934	922,655	864,847
FEDERAL AID RECEIVED FROM STATE										
401	TITLE I, PART A ACADEMIC ACH/DISAD	66,100	11,486	54,614	17.38%	4.13%	12.54%	8,486	3,000	9,003
414	TITLE II, PART A TEACH/PRINCIPAL TN	37,300	1,570	35,730	4.21%	2.74%	6.32%	392	1,178	2,719
419	IDEA, PART B (611) INDIV W/DISAB AGI	0	0	0	0.00%	31.30%	13.16%	(90,766)	90,766	80,242
420	IDEA, PART B (619) PRESCH AGE 3-5 V	15,862	0	15,862	0.00%	0.00%	0.00%	0	0	0
422	IDEA BIRTH THROUGH TWO	11,500	0	11,500	0.00%	0.00%	0.00%	0	0	0
428	CARL PERKINS VOC & APPLIED TECH	0	0	0	0.00%	0.00%	0.00%	0	0	0
499	MISC FEDERAL REVENUE/MDE	10,000	8,849	1,151	88.49%	3.43%	10.54%	8,308	541	1,500
628	CARL PERKINS VOC & APPLIED TECH	12,760	2,349	10,411	18.41%	0.00%	2.04%	2,349	0	300
	Total FEDERAL AID RECEIVED FROM S	153,522	24,254	129,268	15.80%	20.70%	12.02%	(71,231)	95,485	93,764
CHILD NUTRITION										
701	NATIONAL SCHOOL LUNCH	0	0	0	0.00%	0.00%	0.00%	0	0	0
705	SCHOOL BREAKFAST	0	0	0	0.00%	0.00%	0.00%	0	0	0
707	A LA CARTE/OTHER	0	0	0	0.00%	0.00%	0.00%	0	0	0
	Total CHILD NUTRITION	0	0	0	0.00%	0.00%	0.00%	0	0	0
TRANSPORTATION										
720	REGULAR TO AND FROM SCHOOL	1,359,838	193,813	1,166,025	14.25%	0.67%	17.02%	186,625	7,189	193,766
723	SPECIAL EDUCATION TRANSPORTATI	1,406,425	56,902	1,349,523	4.05%	0.02%	2.90%	56,664	238	44,602
728	SPECIAL TRANSPORT OF SELECTED P	100,000	0	100,000	0.00%	0.00%	0.00%	0	0	0
733	NON,AUTHORIZED TRANSPORTATION	94,435	(1,251)	95,686	-1.32%	0.00%	-1.06%	(1,251)	0	(1,525)
	Total TRANSPORTATION	2,960,698	249,464	2,711,234	8.43%	0.28%	7.74%	242,037	7,427	236,843
SPECIAL EDUCATION										
740	STATE,SPECIAL ED AGE BIRTH-21	9,412,214	1,034,151	8,378,063	10.99%	9.33%	10.14%	192,430	841,721	859,972
	Total SPECIAL EDUCATION	9,412,214	1,034,151	8,378,063	10.99%	9.33%	10.14%	192,430	841,721	859,972
LEVY SUPPORTED PROGRAMS										
791	PROJECT CERT OF PARTICIP/LEASE,F	0	0	0	0.00%	0.00%	0.00%	0	0	0
797	OPEB PAY AS YOU GO	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
798	CHILDREN/DISAB SCHOOL AGE CARE	0	0	0	0.00%	0.00%	0.00%	0	0	0

DESCRIPTION	Current Budget	Expenses YTD	Budget Remaining	September 30, 2021	September 30, 2020	September 30, 2019	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
				% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
Total LEVY SUPPORTED PROGRAMS	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
CAREER TECH AND FED FUNDED GRA									
830 CAREER & TECH EDUCATION REV	544,919	31,941	512,978	5.86%	6.71%	6.09%	(4,322)	36,263	33,357
835 CAREER & TECH,CHILDREN/DISAB	755	2,867	(2,112)	379.76%	20.99%	237.92%	(5,847)	8,714	8,652
Total CAREER TECH AND FED FUNDEI	545,674	34,809	510,866	6.38%	7.73%	7.62%	(10,169)	44,977	42,009
GENERAL FUND TOTAL	48,534,385	7,010,053	41,524,332	14.44%	13.36%	13.25%	661,818	6,348,235	6,116,885

GENERAL FUND - EXPENDITURES BY OBJECT CODE

WACONIA | September 30, 2021

DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	September	September	September	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
					30, 2021	30, 2020	30, 2019			
					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	2,423,727	2,427,004	597,659	1,826,068	24.66%	24.64%	24.51%	(1,242)	598,901	592,053
120 EC/ABE/SCHOOL READINESS, ABE AD	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
140 LICENSED CLASSROOM TEACHER	16,259,755	16,247,739	1,383,564	14,876,191	8.51%	8.65%	8.62%	9,688	1,373,876	1,381,024
141 NON,LIC CLASSROOM PERSONNEL	254,247	249,989	16,207	238,040	6.37%	7.61%	8.67%	(19,059)	35,266	14,497
143 LICENSED INSTRUCTIONAL SUPPORT	757,286	774,918	78,839	678,447	10.41%	6.42%	7.15%	30,388	48,451	48,486
144 NON,LIC INSTRUCTIONAL SUPPORT	103,706	105,922	11,360	92,346	10.95%	6.71%	8.96%	3,980	7,380	11,752
145 SUBSTITUTE TEACHER,LICENSED	517,813	514,722	34,313	483,500	6.63%	5.78%	13.23%	6,506	27,808	55,489
146 SUBSTITUTE NON,LIC CLASSROOM	8,714	9,875	2,536	6,178	29.10%	1.64%	19.20%	2,407	129	1,666
150 PHYSICAL THERAPIST	29,013	30,759	7,193	21,820	24.79%	32.98%	24.95%	199	6,993	6,924
151 OCCUPATIONAL THERAPIST	213,560	212,644	36,161	177,399	16.93%	17.72%	17.03%	4,064	32,097	27,762
152 SPEECH/LANGUAGE PATHOLOGIST	412,952	401,426	38,709	374,243	9.37%	9.82%	9.90%	235	38,474	24,038
154 SCHOOL NURSE	273,488	288,189	38,928	234,560	14.23%	9.43%	9.07%	14,138	24,790	21,864
155 LICENSED NURSING SERVICES	106,424	104,120	9,571	96,853	8.99%	8.80%	13.08%	2,401	7,170	11,230
156 SOCIAL WORKER	81,330	81,329	6,718	74,612	8.26%	8.18%	8.22%	186	6,532	6,288
157 SCHOOL PSYCHOLOGIST	201,548	202,430	17,474	184,074	8.67%	8.19%	8.20%	1,156	16,318	18,452
161 CERTIFIED PARA/PCA	1,270,879	1,293,451	128,567	1,142,312	10.12%	7.05%	9.53%	41,030	87,537	137,094
162 CERTIFIED ONE ON ONE PARA	540,918	538,552	35,420	505,498	6.55%	6.93%	7.02%	(761)	36,180	37,920
163 FOREIGN LANGUAGE INTERPRETER	6,376	5,984	289	6,087	4.54%	7.68%	8.78%	(81)	371	390
164 INTERPRETER FOR THE DEAF	1,025	919	0	1,025	0.00%	100.00%	9.98%	(464)	464	3,367
165 SCHOOL COUNSELOR	659,348	658,826	55,041	604,307	8.35%	9.04%	8.22%	(2,150)	57,191	49,251
170 NON,INSTRUCTIONAL SUPPORT	1,622,945	1,609,110	351,531	1,271,414	21.66%	23.37%	23.47%	1,672	349,858	379,655
174 REC SERVICES/DAPE SPECIALIST	85,792	86,066	7,128	78,664	8.31%	7.80%	8.30%	523	6,605	6,199
176 SOCIAL WORKER/INTERAGENCY	1,353,251	1,346,239	327,541	1,025,710	24.20%	23.56%	25.59%	9,161	318,381	333,273
182 OBJECT	0	2,415	2,415	(2,415)	0.00%	0.00%	0.00%	2,415	0	0
185 OTHER LICENSED/CERTIFIED SALARY	749,614	747,298	172,963	576,651	23.07%	15.26%	25.21%	69,989	102,974	174,015
186 OTHER NON LICENSED SALARY	158,846	168,748	28,834	130,012	18.15%	5.26%	14.17%	17,109	11,725	26,564
191 SEVERANCE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
195 INTERDEPART SALARIES (CHGBK)	(44,880)	(44,880)	0	(44,880)	0.00%	0.00%	0.00%	0	0	0
199 SALARY ADJ CAFETERIA PLAN/IN LIEU	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SALARIES AND WAGES	28,047,677	28,063,792	3,388,960	24,658,717	12.08%	11.59%	12.30%	193,488	3,195,472	3,369,252
EMPLOYEE BENEFITS										
210 FICA/MEDICARE	2,077,316	2,071,636	247,792	1,829,524	11.93%	11.63%	12.43%	15,486	232,306	242,551
214 PERA	463,038	461,160	79,759	383,279	17.23%	16.78%	18.52%	2,354	77,405	83,106
218 TRA	1,686,465	1,703,630	185,668	1,500,797	11.01%	10.02%	10.45%	15,742	169,926	174,042
220 HEALTH INSURANCE	5,393,344	5,430,844	678,279	4,715,065	12.58%	12.16%	11.91%	16,461	661,818	586,078
225 OBJECT	0	5	5	(5)	0.00%	0.00%	0.00%	5	0	0
230 LIFE INSURANCE	34,648	34,112	3,307	31,341	9.54%	11.11%	11.11%	27	3,280	3,208
235 DENTAL INSURANCE	133,044	137,132	20,756	112,288	15.60%	11.53%	12.61%	5,321	15,435	13,686
240 LONG TERM DISABILITY INSURANCE	44,925	45,038	5,396	39,529	12.01%	11.67%	11.90%	90	5,307	5,250
250 TSA/DEFERRED COMP	452,863	455,300	54,162	398,701	11.96%	11.68%	11.72%	1,042	53,120	52,284
251 TAX ADVANTAGE EMPLOYER HLTH AF	219,283	266,167	106,627	112,656	48.63%	42.89%	18.87%	11,378	95,249	21,738
270 WORKERS COMPENSATION	192,000	167,989	97,999	94,001	51.04%	65.42%	55.83%	(12,691)	110,690	121,705
280 UNEMPLOYMENT COMPENSATION	10,000	10,000	0	10,000	0.00%	0.00%	0.00%	0	0	0
291 OPEB (PAY AS YOU GO)	35,000	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
295 INTERDEPART BENEFITS (CHGBK)	(9,180)	(9,180)	0	(9,180)	0.00%	0.00%	0.00%	0	0	0
299 OTHER EMPLOYEE BENEFITS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL EMPLOYEE BENEFITS	10,732,746	10,808,834	1,479,751	9,252,995	13.79%	13.34%	13.02%	55,215	1,424,536	1,303,649
PURCHASED SERVICES										

		September 30, 2021	September 30, 2020	September 30, 2019							
DESCRIPTION	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019	
300	PURCHASED SERVICES	0	750	750	(750)	0.00%	0.00%	0.00%	750	0	0
303	FEDERAL SUB AWARD <=\$25000	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
305	CONSULTING FEES/FEES FOR SERVICE	822,123	807,055	121,635	700,488	14.80%	27.21%	30.32%	(62,020)	183,655	249,411
306	SPEC ED LITIGATION COSTS	4,000	3,962	0	4,000	0.00%	0.00%	0.00%	0	0	0
315	REPAIRS & MAINT FOR TECHNOLOGY	37,000	21,214	3,978	33,022	10.75%	33.01%	50.02%	911	3,067	7,851
319	COMPUTER & TECHNOLOGY SVCS	60,949	32,984	11,139	49,810	18.28%	71.50%	0.00%	(2,813)	13,952	0
320	COMMUNICATION SERVICES	113,640	120,618	14,215	99,425	12.51%	5.16%	5.90%	3,296	10,919	7,862
329	POSTAGE & PARCEL SERVICES	18,195	17,003	2,577	15,618	14.16%	18.69%	12.43%	(269)	2,846	1,936
330	UTILITY SERVICES	587,175	579,796	74,862	512,313	12.75%	5.24%	14.83%	39,990	34,872	112,013
340	INSURANCE	243,500	255,941	252,863	(9,363)	103.85%	100.00%	100.00%	9,525	243,338	128,183
350	REPAIRS & MAINTENANCE	288,486	347,642	116,150	172,336	40.26%	13.35%	32.49%	82,299	33,851	48,872
353	CERTIFIED PARA/PCA >\$25000	71,986	80,442	27,324	44,662	37.96%	24.11%	21.79%	9,325	17,999	17,480
358	INTERPRETER/LANGUAGE <=\$25000	1,600	1,578	16	1,584	1.00%	0.62%	8.39%	(6)	22	135
360	TRANSPORT CONTR <=\$25,000	2,663,974	2,741,165	107,996	2,555,978	4.05%	-2.05%	4.43%	160,010	(52,013)	126,916
365	INTERDEPART TRANSPORT (CHGBK)	150,000	150,000	0	150,000	0.00%	0.00%	0.00%	0	0	0
366	TRAVEL CONVENTIONS/CONFERENCE	138,398	137,059	30,133	108,265	21.77%	17.20%	20.36%	14,407	15,726	21,954
368	OUT OF STATE TRAVEL/FEDERAL REIMB	1,046	409	0	1,046	0.00%	0.00%	0.00%	0	0	0
369	ENTRY FEES/STUDENT TRAVEL ALLOW	73,738	81,568	17,194	56,544	23.32%	0.00%	17.42%	17,194	0	10,032
370	OPERATING LEASE/RENTAL	151,578	148,897	9,126	142,452	6.02%	2.04%	13.37%	7,348	1,777	21,046
390	PYMT FOR ED PURPOSE TO MN DISTRICT	298,000	328,393	56,268	241,732	18.88%	25.02%	5.84%	(27,622)	83,890	14,920
391	PYMT TO MN SCHOOL (COST SHARE)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
392	PYMT FOR ED PURP OUT OF STATE/OTHER	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
393	SPEC ED TRANSITION/CHILD W/DISABILITY	0	387	387	(387)	0.00%	0.00%	0.00%	387	0	0
394	PYMT FOR ED TO OTHER AGENCY	140,000	145,956	15,001	124,999	10.72%	28.41%	0.87%	(19,608)	34,610	1,255
396	SPEC ED SALARY/OTHER DISTRICT	111,780	111,743	0	111,780	0.00%	0.00%	0.00%	0	0	0
397	SPEC ED BENEFITS/OTHER DISTRICT	25,800	25,683	0	25,800	0.00%	0.00%	0.00%	0	0	0
398	INTERDEPART SERVICES (CHGBK)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
399	CONTRACT SPEC ED/OTHER DISTRICT/CONTRACT	11,580	18,078	0	11,580	0.00%	-43.77%	0.00%	25,044	(25,044)	(29,010)
	TOTAL PURCHASED SERVICES	6,014,548	6,158,321	861,615	5,152,933	14.33%	10.90%	12.77%	258,149	603,466	740,857
	SUPPLIES										
401	SUPPLIES, NON INSTRUCTIONAL	462,330	259,340	(175,550)	637,880	-37.97%	3.94%	-31.71%	(203,921)	28,371	(129,674)
405	NON-INSTRUCTIONAL SOFTWARE LICENSES	189,272	204,657	184,159	5,113	97.30%	100.31%	90.63%	(10,666)	194,825	166,373
406	INSTRUCTIONAL SOFTWARE LICENSES	191,707	196,217	158,594	33,113	82.73%	66.94%	79.77%	15,180	143,414	121,015
430	SUPPLIES & MATERIALS NON INDIVIDUAL	388,842	359,513	71,341	317,501	18.35%	3.28%	27.03%	65,155	6,186	42,815
433	SUPPLIES & MATERIALS INDIVIDUAL INSTRUMENTS	105,914	104,937	34,878	71,036	32.93%	15.09%	13.17%	22,466	12,412	8,900
440	FUELS	303,000	324,712	42,431	260,569	14.00%	5.97%	11.44%	25,088	17,344	29,490
455	NONINSTRUCTIONAL TECH SUPPLIES	10,000	13,203	5,657	4,343	56.57%	17.88%	35.38%	4,588	1,069	1,479
456	INSTRUCTIONAL TECH SUPPLIES	11,055	11,392	4,403	6,652	39.83%	25.94%	0.00%	4,246	157	0
460	TEXTBOOKS	193,218	132,216	75,939	117,279	39.30%	70.44%	86.76%	15,351	60,589	132,008
461	STANDARDIZED TESTS	31,000	25,681	(2,018)	33,018	-6.51%	-4.23%	-5.79%	(641)	(1,377)	(1,309)
465	NONINSTRUCTIONAL TECH DEVICES	725	488	0	725	0.00%	0.00%	0.00%	0	0	0
466	INSTRUCTIONAL TECH DEVICES	112,557	390,047	279,487	(166,930)	248.31%	0.00%	-20.71%	279,487	0	(1,358)
470	MEDIA RESOURCES	19,879	34,911	17,693	2,186	89.01%	7.86%	23.85%	16,091	1,602	4,258
490	FOOD	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
491	COMMODITIES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
495	MILK	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
	TOTAL SUPPLIES	2,019,499	2,057,314	697,015	1,322,484	34.51%	23.50%	26.13%	232,423	464,592	373,998
	SUPPLIES & EQUIPMENT										
505	CAPITALIZED NONINSTRUCTIONAL SOFTWARE	3,000	1,735	0	3,000	0.00%	0.00%	100.00%	0	0	3,000
510	SITE OR GROUNDS ACQUISITION	125,000	87,115	3,222	121,778	2.58%	63.00%	-10.82%	(73,622)	76,844	(25,921)
520	BUILDING ACQ OR CONSTRUCTION	110,000	128,432	37,723	72,277	34.29%	40.51%	1.88%	(45,270)	82,993	7,850
530	OTHER EQUIPMENT PURCHASE	131,266	115,527	35,890	95,376	27.34%	35.29%	46.17%	9,650	26,240	46,608
533	EQUIP SP ED DIRECT INSTRUCTION	10,788	6,031	0	10,788	0.00%	0.00%	0.00%	0	0	3,522
535	CAPITAL LEASES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0

						September 30, 2021	September 30, 2020	September 30, 2019			
DESCRIPTION		Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	September 30, 2020	September 30, 2019
555	CAPITAL NONINSTR TECH HARDWARE	2,144	886	0	2,144	0.00%	261.91%	59.98%	1,559	(1,559)	21,280
556	CAPITALIZED INSTR TECH HARDWARE	172,405	195,015	127,250	45,155	73.81%	58.25%	98.42%	50,810	76,440	62,340
580	PRINCIPAL ON CAPITAL LEASE	449,595	316,440	132,870	316,725	29.55%	29.08%	58.61%	5,343	127,528	36,742
581	INTEREST ON CAPITAL LEASE	209,200	204,485	99,525	109,675	47.57%	50.79%	0.00%	(8,448)	107,973	0
589	LEASE TRANSACTIONS/INSTALL SALE	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
	TOTAL SUPPLIES & EQUIPMENT	1,213,398	1,055,666	436,481	776,917	35.97%	41.64%	16.84%	(59,977)	496,458	155,420
	DEBT SERVICE										
710	BOND, REDEMPTION OF PRINCIPAL	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
720	BOND, INTEREST	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
730	LOANS, REDEMPTION OF PRINCIPAL	81,287	(3,913,721)	81,287	0	100.00%	100.00%	100.00%	0	81,287	81,287
740	LOANS, INTEREST	65,000	71,082	22,239	42,761	34.21%	39.23%	22.54%	(20,830)	43,069	37,597
790	OTHER DEBT SVC EXPENDITURES	15,000	2,003	1,800	13,200	12.00%	97.25%	100.00%	(12,175)	13,975	14,800
	TOTAL DEBT SERVICE	161,287	(3,840,636)	105,326	55,961	65.30%	67.33%	50.85%	(33,005)	138,331	133,684
	OTHER EXPENDITURES										
820	DUES, MEMBERSHIP, LICENSE, FEES	61,267	69,062	40,906	20,361	66.77%	39.74%	59.39%	15,526	25,380	40,026
891	TRA & PERA SPEC SITUATION PENSIO	147,051	147,051	0	147,051	0.00%	0.00%	0.00%	0	0	0
895	FED/NONPUBLIC INDIRECT (CHGBK)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
896	TAXES & SPECIAL ASSESSMENTS	74,912	74,912	0	74,912	0.00%	0.00%	0.00%	0	0	0
898	SCHOLARSHIPS	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
899	MISCELLANEOUS EXPENDITURES	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
	TOTAL OTHER EXPENDITURES	283,230	291,025	40,906	242,324	14.44%	9.40%	14.96%	15,526	25,380	40,026
	OTHER FINANCING USES										
910	PERMANENT TRANSFER/OTHER FUNG	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
920	BOND REFUNDING PAYMENT	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
	TOTAL OTHER FINANCING USES	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
	GENERAL FUND TOTAL	48,534,385	44,656,317	7,010,053	41,524,332	14.44%	13.36%	13.25%	661,818	6,348,235	6,116,885

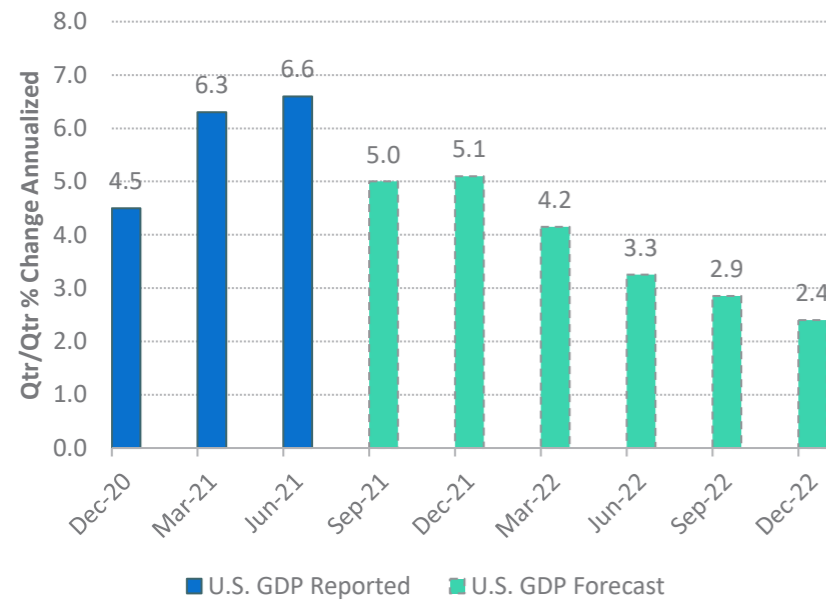


PMA[®]
ASSET MANAGEMENT

**ISD No 110 OPEB Waconia MN Equ
Investment Review**

September 1 - September 30, 2021

Quarterly U.S. Real GDP Growth



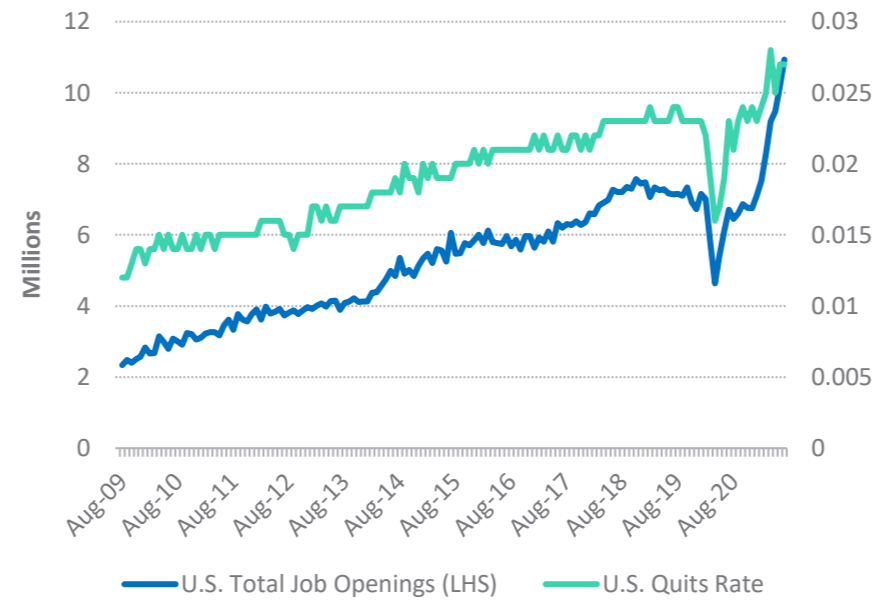
Source: Bloomberg

The U.S. economy saw strong growth in the first half of the year and the economy has now recovered all of 2020's losses. As of June 30, 2021, Gross Domestic Product is larger than it was at the end of 2019. Economists project GDP growth will remain elevated through the remainder of 2021 and in 2022. For the year, the economy is projected to expand by 5.9% following 2020's 3.4% contraction.

Though growth is expected to remain strong, economists have been pulling in their growth expectations. GDP growth forecasts for 2021 were 6.6% as recently as July. Materials released following the Federal Reserve's September meeting showed median growth projections declining to 5.9% for 2021 from a 7.0% growth projection in June. A combination of factors have been cited including ongoing Covid-19 concerns and diminishing effects of economic stimulus.

Domestic growth is also impacted by global factors including continued supply chain strains and rising energy costs. Recent economic weakness in China and emerging markets are additional headwinds to U.S. growth. Tighter monetary policy and a stronger dollar may also negatively impact growth in coming quarters.

Employment



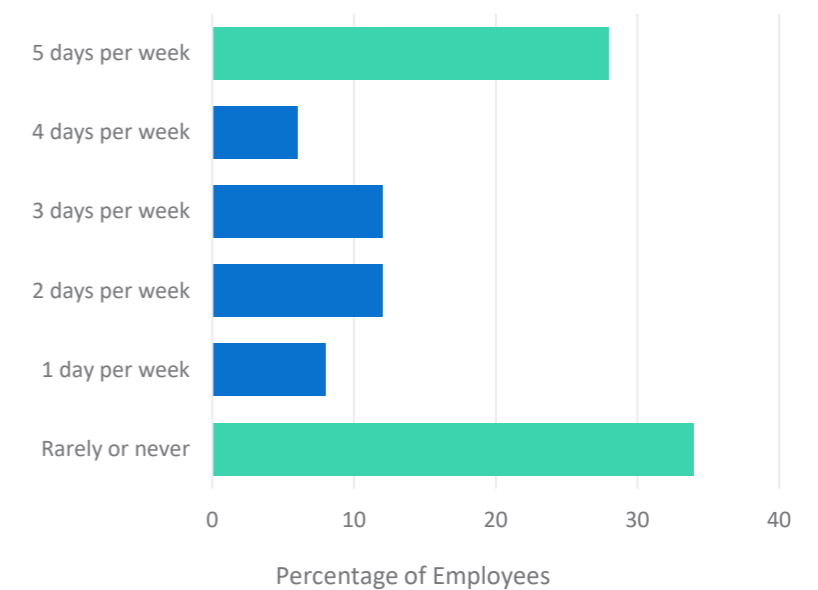
Source: Bloomberg

Unemployment was 5.3% in August. The level remains well above the 3.5% rate reported prior to the pandemic, but has improved considerably.

Other employment data also show considerable improvement. Initial filings for unemployment insurance have fallen to the lowest levels since March 2020. The number of job openings increased to a series high of 10.9 million in July according to the U.S. Bureau of Labor Statistics. The quits rate, an indication of employees confidence in the job market, is well above pre-pandemic levels at 2.7%.

These improving employment numbers indicate labor markets may be tighter than the headline unemployment rate suggests. Rising wages provide further support of a tighter labor market. Hourly earnings grew 4.3% in August. Wage growth has coincided with growing inflationary pressures. While the Fed continues to describe elevated inflation as "transitory," rising wages may be a sign that higher inflation is becoming built into consumer expectations.

Covid-19 Impact - Work From Home



Source: Goldman Sachs

A recent report from Goldman Sachs showed that roughly half of the working population—mostly office workers—are able to work from home. Many of these workers are still working remotely at least some of the time. A key question is whether a "hybrid" work model that entails both in-person and remote work becomes the new normal.

As part of this report, Goldman Sachs conducted a survey showing that 75% of office workers expect to be back full time by mid-2022. In a world of hybrid work, where employees are going to the office 3 or more days a week, Goldman estimates firms won't need much less office space relative to pre-pandemic levels. The Goldman report also cited a survey conducted by the McKinsey Global Institute showing that about half of office employees indicated that they are likely to switch jobs if required to return to in-person work full time. As indicated in the chart above, the largest shares of workers either want to return to working in the office full time, or not at all. So pleasing everyone could prove challenging, potentially generating employee churn. The future of the hybrid work model could have significant impacts on office real estate and economic productivity.

Relative Value

Index	5 Year Range			5Y max
	5Y min	● 09/30/21 ▲ 06/30/21 ■ 1Y range		
S&P 500	2,085			4,537
2Y US Treasury	0.10			2.96
10Y US Treasury	0.51			3.24
US Agg Credit Avg OAS	0.77			3.41
Aaa Corporate Avg OAS	0.43			2.10
Aa Corporate Avg OAS	0.46			2.50
A Corporate Avg OAS	0.63			3.09
CBOE Volatility Index (VIX)	9.14			82.69
ICE BofA MOVE Index	36.62			163.70
U.S. Dollar Spot Index	88.59			103.30

Source: Bloomberg

Despite a sell-off of approximately 4.65% during September, the S&P 500 remained near 5-Year highs as of September 30, 2021 and returns were slightly positive for the quarter. The price / estimated earnings ratio of the S&P 500, a measure of value, was steady for the quarter as corporate earnings estimates mostly increased during the quarter. There was a notable pull-back in estimates in the final weeks of the quarter. Stock market volatility as measured by the VIX was somewhat higher in the third quarter.

Treasury rates gyrated during the quarter as the market digested developments on inflation, geopolitical concerns, fiscal stimulus, the debt ceiling and monetary policy to name a few. However, 2-year and 10-year rates were little changed on a quarter over quarter basis. The 2-year rate remains anchored by the Fed, but 10-year Treasury yields are near the top of their 1-year trading range. Corporate spreads remain very tight across U.S. investment grade bonds. Tighter monetary policy has contributed to a stronger dollar, which is at the top of its 1-year trading range. Across asset classes, the market remains a difficult one to find value.

Style Box Performance

June 30, 2021 to Sept. 30, 2021

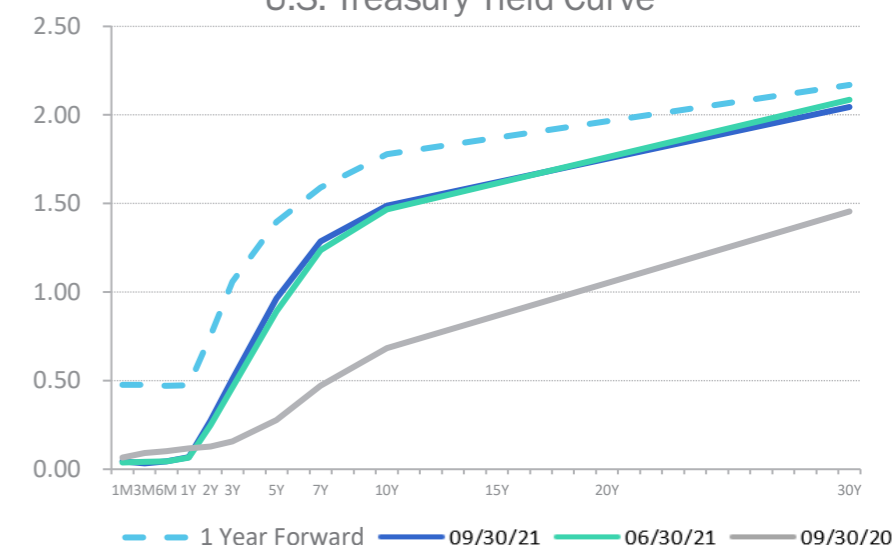
	Value	Blend	Growth
Large	0.0%	1.3%	1.9%
Mid	0.6%	0.3%	-0.3%
Small	-1.9%	-3.5%	-4.9%

Source: Bloomberg, Russell 1000, Russell Midcap, Russell 2000 Indices

Style rotation remained a theme in the third quarter, benefitting diversified portfolios. Returns for large cap stocks were positive in July and August, but down in September by over 4%. On the flip side, small caps were down 3.65% in July, up 2% in August and down about 2.5% in September. Value beat growth by about 2.25% in September, but it trailed 2.5% in July and 1.75% in August.

One consistency in a somewhat volatile quarter was weakness in September. A negative return for the S&P 500 in September ended a streak of positive returns for 7 straight months. It is also notable that the S&P 500 has been positive for 14 of the last 18 months. Looking back to 2020, S&P 500 returns were negative in September and October before election and vaccine news propelled the S&P 500 up 10.75%. So will a trend continue downward into the winter months led by Fed tapering, dampened earnings revisions, inflationary pressures, complications facing additional stimulus, debt ceiling drama, a China slowdown and Covid issues? Or will there be a catalyst to further help push us higher? Vaccination rates, return to work, and travel are areas we are watching as potential catalysts.

U.S. Treasury Yield Curve



Source: Bloomberg

Treasury yields were steady overall in the third quarter. Year-to-date, bonds prices have been suppressed by a significant steepening of the yield curve.

The Federal Reserve all but confirmed during the quarter that it plans to begin tapering its balance sheet during the fourth quarter. Along with growing inflationary pressures, this moved longer term bonds higher in the second half of September. Prior to the September Fed Meeting, the 10-year note had drifted lower as some signs of economic weakness left investors wondering if the Fed might delay its balance sheet taper.

The Fed's tone turned slightly hawkish in its September meeting. Fed members' median forecast showed the potential for at least one rate hike in 2022 and additional hikes likely in 2023 and 2024. The steep yield curve reflects investors' expectations that yields will continue to rise in the next year. Fed policy and inflation forecasts were major contributors to changes in yields during the quarter and these factors will likely remain significant drivers of bond and stock prices in the year ahead.

CLIENT

ISD No 110 OPEB Waconia
MN Equ

INCEPTION DATE

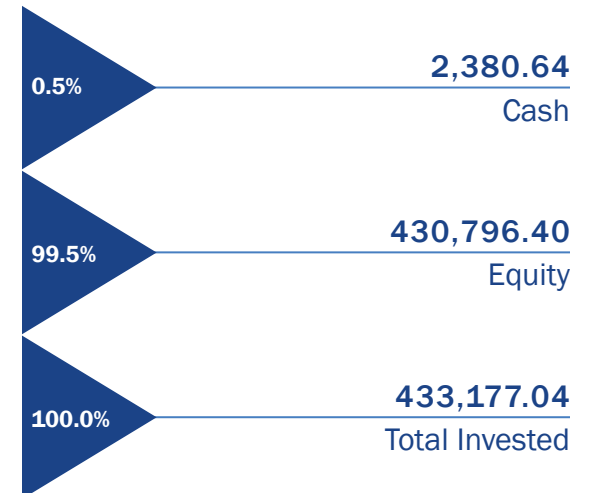
07/02/2021

RELATIONSHIP TEAM

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	453,325.47
Contributions	0.00
Withdrawals	0.00
Net Investment Income	1,404.97
Unrealized Gain/Loss	(21,553.40)
Realized Gain/Loss	0.00
Ending Market Value	433,177.04

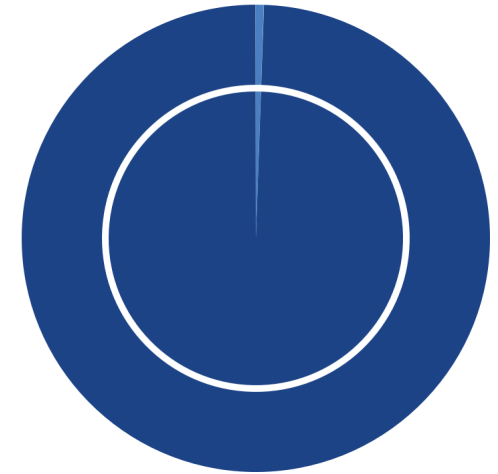
Compliance	Status
As of 09/30/2021	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	2,380.64	0.55%	1,404.97	144.00%
Equity				
TOTAL Domestic Equity	430,796.40	99.45%	(21,553.40)	(4.76%)
Funds - Large Cap	430,796.40	99.45%	(21,553.40)	(4.76%)
TOTAL Equity	430,796.40	99.45%	(21,553.40)	(4.76%)
TOTAL Invested	433,177.04	100.00%	(20,148.43)	(4.44%)

CURRENT PERIOD ALLOCATION



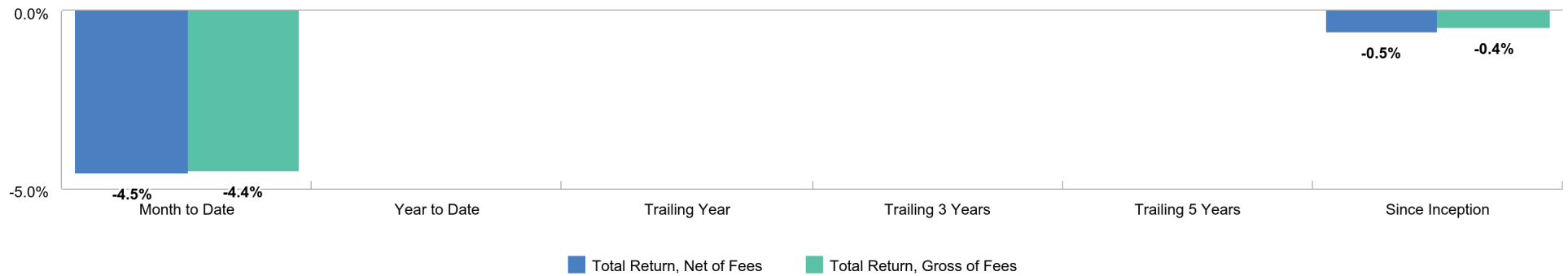
Asset Class

- Cash - 0.5%
- Equity - 99.5%

Sector

- Cash - 0.5%
- Domestic Equity - 99.5%

HISTORICAL PERFORMANCE



HISTORICAL PERFORMANCE

	Month to Date	Year to Date	Trailing Year	Trailing 3 Years	Trailing 5 Years	Since Inception
Total Return, Net of Fees	(4.48%)	—	—	—	—	(0.54%)
Total Return, Gross of Fees	(4.44%)	—	—	—	—	(0.42%)

Since Inception Date: July 02, 2021

Periods greater than 1 year are annualized. Year to Date returns are presented fiscal year to date.



Transaction and Interest Summary

September 1 - September 30, 2021

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Money Market Fund Interest</i>								
09/30/2021	09/30/2021	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	0.02	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	0.02	—
Funds - Large Cap								
<i>Equity Dividend</i>								
09/24/2021	09/29/2021	0.00	VANGUARD TSM IDX ETF	VTI	922908769	—	1,404.95	—
—	—	0.00	Total Equity Dividend	—	—	—	1,404.95	—

Ticker	Identifier	Current Units	Description	Rating	Coupon Rate	Effective Maturity	Final Maturity	Original Cost	Market Price	Market Value + Accrued	Interest / Dividend Income	Dividend Yield	Yield	Book Yield
Cash														
Cash														
FGTXX	38141W273	2,380.62	GOLDMAN:FS GOVT INST	AAA	0.03%	09/30/2021	09/30/2021	2,380.62	1.0000	2,380.62	1.61	—	0.03%	0.03%
USD	CCYUSD	0.02	Receivable	AAA	0.00%	09/30/2021	09/30/2021	0.02	1.0000	0.02	0.00	—	0.00%	0.00%
—	—	2,380.64	—	AAA	0.03%	—	—	2,380.64	—	2,380.64	1.61	—	0.03%	0.03%
Equity														
Domestic Equity														
Funds - Large Cap														
VTI	922908769	1,940.00	VANGUARD TSM IDX ETF	—	—	—	—	434,025.92	222.0600	430,796.40	1,404.95	1.28%	—	—
—	—	1,940.00	—	—	—	—	—	434,025.92	—	430,796.40	1,404.95	1.28%	—	—
Total Invested		4,320.64	—	AAA	0.03%	—	—	436,406.56	—	433,177.04	1,406.56	1.28%	0.03%	0.03%

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Account Control

PMA does not have the authority to withdraw funds from the Client's account with the custodian bank, except in limited circumstances as authorized by the client for the payment of the investment advisory fee. Our clients retain responsibility for their internal account policies, implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

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In order to better serve you, we request that you promptly notify us of any material change in your investment policy, investment objective or financial situation.

ADV Firm Brochure

PMA provides its Clients with a written disclosure statement of its background and business experience. If you would like to receive another copy of the Firm Brochure, please contact PMA at the contact information below.

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Review of Report

Please review the pages of this report carefully. If you think there are any errors, missing account information or if you need more information about transactions, please contact PMA within 60 days of receipt. If you have other questions or concerns, you should contact your Institutional Portfolio Manager.



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For more information visit www.pmanetwork.com

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MN TRUST Monthly Statement

(30553-301) 2008 OPEB BONDS (Municipal Advisory Account)

Statement Period
Sep 1, 2021 to Sep 30, 2021

Statement for the Account of:
WACONIA ISD 110

ACTIVITY SUMMARY

INVESTMENT POOL SUMMARY

	IS
Beginning Balance	\$80,295.92
Dividends	\$0.60
Credits	\$0.00
Checks Paid	\$0.00
Other Debits	(\$20.83)
Ending Balance	\$80,275.69
Average Monthly Rate	0.01%

THE FUND WILL BE CLOSED OCTOBER 11TH IN OBSERVANCE OF THE COLUMBUS DAY HOLIDAY

TOTAL IS **\$80,275.69**

TOTAL FIXED INCOME **\$1,233,530.70**

ACCOUNT TOTAL **\$1,313,806.39**

WACONIA ISD 110
MARY OVERBY
512 INDUSTRIAL BLVD
WACONIA, MN 55387



WACONIA ISD 110

Statement Period

Sep 1, 2021 to Sep 30, 2021

TRANSACTION ACTIVITY

BEGINNING BALANCE

\$80,295.92

MN TRUST PORTFOLIO

Transaction	Trade Date	Settle Date	Description	Redemption/Debit	Purchase/Credit	Share Price	Shares this Transaction
745703	09/17/21	09/17/21	Associated Banking Fee Redemption OPEB account maintenance - July 2021	(\$20.83)		\$1.00	(20.830)
747467	09/30/21	09/30/21	Dividend Reinvest		\$0.60	\$1.00	0.600
TOTALS FOR PERIOD				(\$20.83)	\$0.60		(20.230)
ENDING BALANCE							\$80,275.69



WACONIA ISD 110

Statement Period
Sep 1, 2021 to Sep 30, 2021

CURRENT PORTFOLIO

Type	Code	Holding ID	Trade	Settle	Maturity	Description	Cost	Rate	Face/Par	Market Value
IS				09/30/21		IS Account Balance	\$80,275.69	0.010%	\$80,275.69	\$80,275.69
CD	N	286278-1	11/04/20	11/04/20	11/04/21	BANK 7	\$200,000.00	0.101%	\$200,202.00	\$200,000.00
CD	N	286685-1	12/01/20	12/01/20	12/01/21	WESTERN ALLIANCE BANK / TORREY PINES BANK	\$100,000.00	0.154%	\$100,154.00	\$100,000.00
CD	N	286686-1	12/01/20	12/01/20	12/01/21	FIRST BANK OF OHIO	\$200,000.00	0.123%	\$200,245.00	\$200,000.00
SEC	15	48591-1	07/08/21	07/12/21	08/01/23	NEW YORK (1.980%) 64966MEE5	\$486,830.70	0.230%	\$470,000.00	\$483,709.90
CD	N	291225-1	08/25/21	08/25/21	08/23/24	BANK OF THE VALLEY	\$246,700.00	0.311%	\$248,998.24	\$246,700.00
Totals for Period:							\$1,313,806.39		\$1,299,874.93	\$1,310,685.59

Weighted Average Portfolio Yield: 0.260 %

Weighted Average Portfolio Maturity: 496.33 Days

Deposit Codes:

N) Single FEIN

Security Codes:

15) Municipal Bond

Portfolio Summary:

Type	Allocation (%)	Allocation (\$)	Description
IS	6.12%	\$80,275.69	IS Activity
CD	56.97%	\$746,700.00	Certificate of Deposit
SEC	36.91%	\$483,709.90	Security (see applicable security code)

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments (excluding SDA investments).

"Cost" is comprised of the total amount you paid for the investment including any fees and commissions.

"Rate" is the Net Yield to Maturity.

"Face/Par" is the amount received at maturity.

"Market Value" reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and Commercial Paper and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".



MN TRUST Monthly Statement



About Your Account and Statement

Securities and municipal advisory brokerage services (investments purchased with proceeds from a municipal securities issuance), and investments cleared through our clearing firm, Pershing LLC, are offered through PMA Securities, LLC, a broker-dealer and municipal advisor registered with the SEC and MSRB, and a member of FINRA and SIPC. All other products and brokerage services are generally provided by PMA Financial Network, LLC. Thus, certificates of deposit ("CD"), savings deposit accounts ("SDA") and commercial paper ("CP") may be executed through either PMA entity, as applicable, depending on whether the investment was purchased with proceeds derived from municipal securities. PMA Securities, LLC and PMA Financial Network, LLC are operated under common ownership and are affiliated with Prudent Man Advisors, LLC.

Fixed Rate Investment Activity

This section shows all of the fixed term investments purchased and sold, maturities, interest received, and activity. This will include all CD, SDA, CP, securities and money market funds purchased through PMA Financial Network, LLC or PMA Securities, LLC as applicable. It also shows the approximate market value of each security whose price is obtained from an independent source believed to be reliable. However, PMA cannot guarantee their accuracy. This data is provided for informational purposes only. Listed values should not be interpreted as an offer to buy or sell at a specific price. CD's and CP are listed at their original cost. Redemption of a CD prior to maturity may result in early withdrawal penalties. Market values are based on the last day of the month for which this report date range is ending. If the run date of this report is prior to the end of the current month, the market values are listed as equivalent to the cost values.

MN Trust Activity

This section shows all of the activity in the MN Trust Investment Shares. The Average Rate represents the average net interest rate over the previous month which is then annualized. Income Summary represents the interest earned for the Month and Fiscal Year to Date.

Information regarding the MN Trust investment objectives, risks, charges and expenses can be found in the MN Trust information statement, which can be obtained at www.investmntrust.com or by calling PMA at the phone number listed.

An investment in the Investment Shares or any Term Series is not a bank deposit and it is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. Although the Investment Shares each seeks to maintain a stable value of \$1.00 per share, it is possible to lose money by investing in a Term Series, which may impose a substantial penalty for redemption prior to the full term of the Series.

Money Market Fund

The Rate shown for the money market fund represents the average net interest rate over the previous month which is then annualized. Information regarding the money market fund's investment objectives, risks, charges and expenses can be found in the money market fund's prospectus, which can be obtained by calling PMA at the phone numbers listed. The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

Additional Disclosures

All funds, and/or securities are located and safe kept in an account under the client's name at their custodial bank. Any certificates of deposit listed are located in the client's name at the respective bank. Any money market fund shares are held directly with the money market fund. It is recommended that any oral communications be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act.

Debt Securities

Some debt securities are subject to redemption prior to maturity. In the event of a partial or whole call of a security, the securities call will be automatically selected on a random basis as is customary in the securities industry. The probability that your securities will be selected is proportional to the amount of your holdings relative to the total holdings. Redemption prior to maturity could affect the yield represented. Additional information is available upon request.

A financial statement of PMA Securities, LLC is available for inspection at its office or a copy will be mailed to you upon written request.

PLEASE ADVISE PMA AND OUR CLEARING FIRM, PERSHING LLC, IMMEDIATELY OF ANY INACCURACY OR DISCREPANCY ON YOUR STATEMENT. FOR A CHANGE OF ADDRESS OR QUESTIONS REGARDING YOUR ACCOUNT, PLEASE NOTIFY YOUR PMA REPRESENTATIVE. ANY ORAL COMMUNICATIONS SHOULD BE RE-CONFIRMED IN WRITING.

How to Contact PMA

Please call (630) 657-6400 or write to us at PMA, 2135 CityGate Lane, 7th Floor, Naperville, Illinois 60563.

How to Contact Pershing, LLC

Please call (201) 413-3530 or write to Pershing, LLC, One Pershing Plaza, Jersey City, New Jersey, 07399

In accordance with FINRA Rule 2267, PMA Securities, LLC is providing the following information in the event you wish to contact FINRA. You may call (301) 590-6500 or write to FINRA at 1735 K Street NW, Washington, D.C. 20006-1500. In addition to the public disclosure number (800) 289-9999, FINRA provides an investor brochure which describes their Public Disclosure Program. Additional information is also available at www.finra.org.

1.B. Annual Audit

2. **UPCOMING ACTION ITEMS**

2.A. Cash Flow Borrowing for 2021-2022 School Year

3. **OTHER ITEMS**

4. **FUTURE ITEMS**

4.A. December Board Meeting

- Truth in Taxation Hearing
- Final Levy Certification
- Annual Audit Approval

4.B. January Board Meeting

- SOD Plan Review and approval by 1-31-2022