

Finance & Facilities Committee

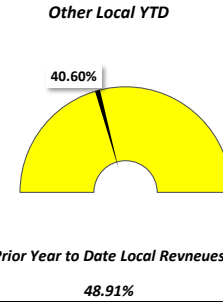
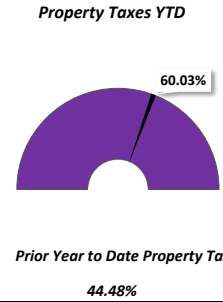
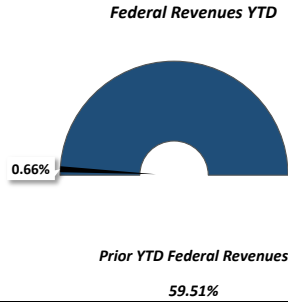
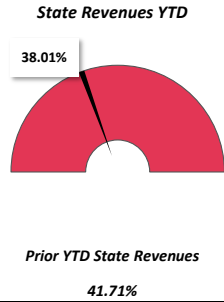
Monday, March 14, 2022 6:00 PM

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

1. DISCUSSION ITEMS

1.A. Monthly Financial Reports

YTD % Received vs. PYTD % Received

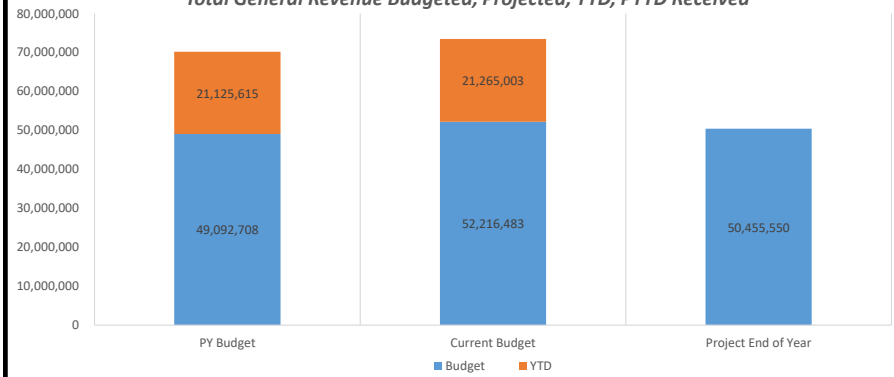


Top 5 Revenues Received YTD by Source Code 3

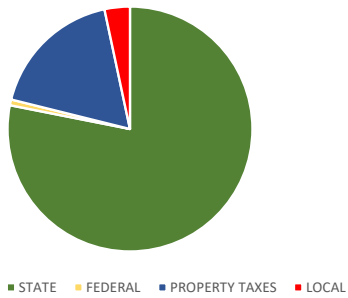
Variance from PYTD Received

	Current YTD	Variance vs. PYTD
1 Total STATE REVENUES	\$15,132,951	-\$1,080,288
2 GENERAL EDUCATION AID	\$12,347,723	-\$190,636
3 Total LOCAL REVENUES	\$6,114,259	\$2,446,285
4 PROPERTY TAX LEVY, GENERAL	\$5,405,845	\$2,304,480
5 STATE AID FOR SPECIAL EDUC	\$2,541,486	-\$932,022

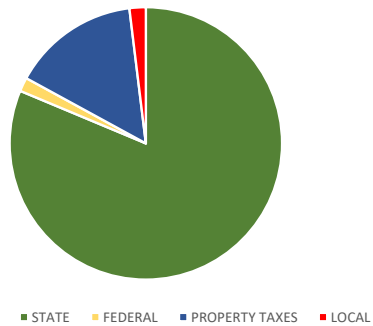
Total General Revenue Budgeted, Projected, YTD, PYTD Received



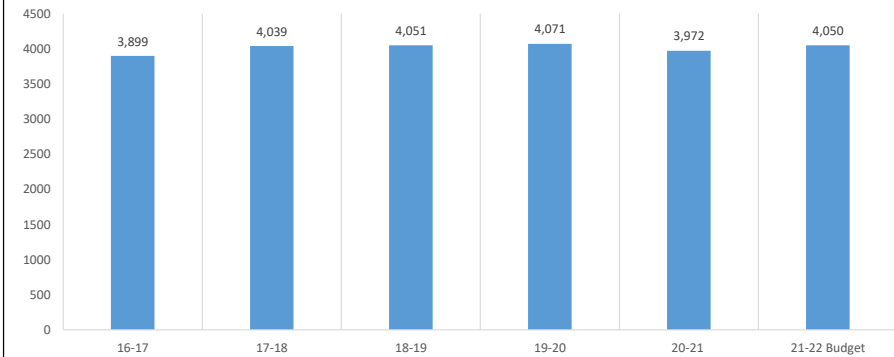
Current Year Revenue Budget



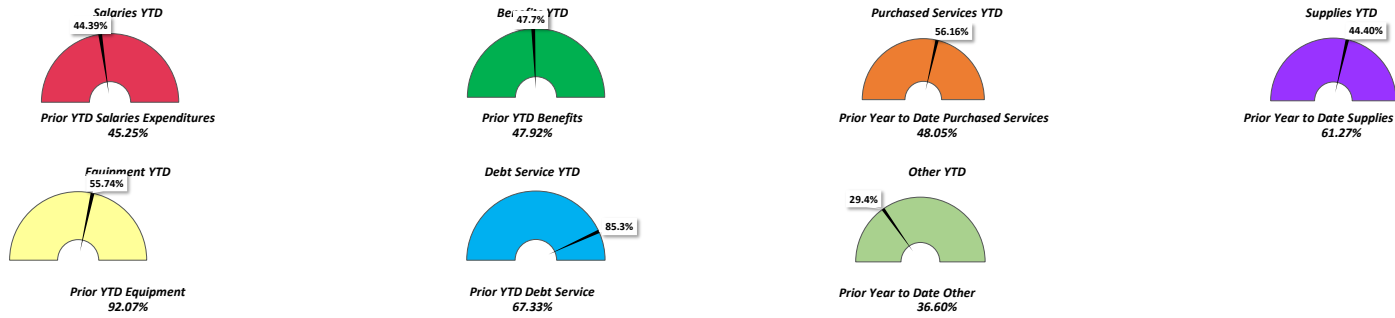
Prior Year Revenue Budget



End of Year ADM History



YTD % Expenditures vs. PYTD % Expenditures

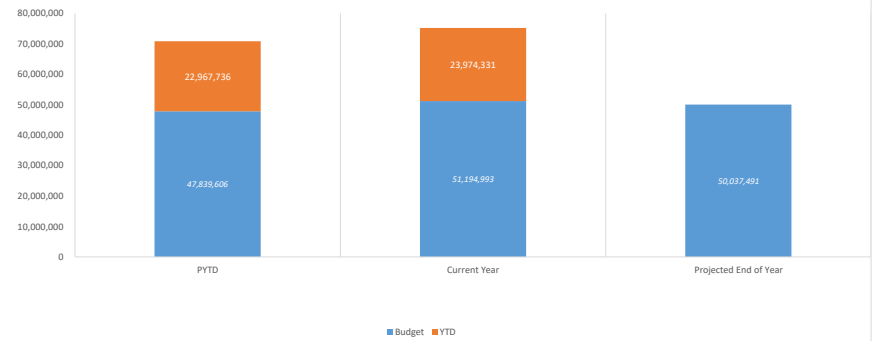


Top 10 Expenditures YTD by Object Code 3

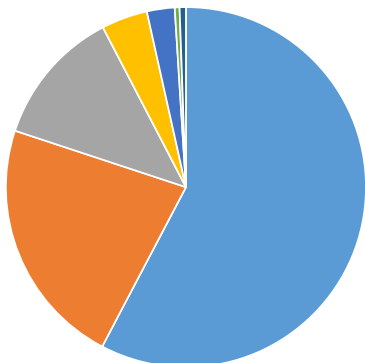
Variance from PYTD Received

	Current YTD	Variance vs. PYTD Received
1 TOTAL SALARIES AND WAGES	\$12,971,014	\$495,224
2 LICENSED CLASSROOM TEACHER	\$6,790,465	\$125,376
3 TOTAL EMPLOYEE BENEFITS	\$5,223,882	\$100,793
4 TOTAL PURCHASED SERVICES	\$3,606,218	\$783,183
5 HEALTH INSURANCE	\$2,653,742	\$19,264
6 ADMINISTRATION/SUPERVISION	\$1,394,539	-\$2,897
7 TRANSPORT CONTR <=\$25,000	\$1,378,594	\$203,221
8 TOTAL SUPPLIES	\$1,238,011	\$26,903
9 FICA/MEDICARE	\$938,312	\$34,275
10 NON-INSTRUCTIONAL SUPPORT	\$893,590	\$11,036

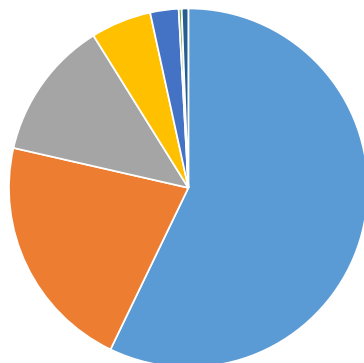
Total General Expenditures Budgeted, Projected, YTD and , PYTD Expended



Prior Year Final

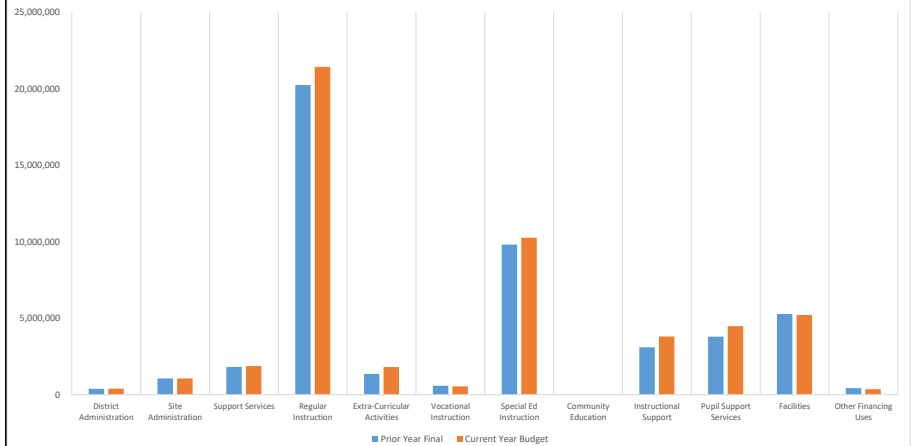


Current Year Budget



SALARIES BENEFITS PURCHASED SERVICES
 GENERAL SUPPLIES CAPITAL EXPENSES DEBT SERVICE
 DUES & OTHER

Prior Year Final and Current Budget by Program



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

WACONIA | January 31, 2022

REVENUE CATEGORIES						January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. PYTD	January 31, 2021	January 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received		% of Actuals Received		
STATE	37,757,828	38,867,352	39,815,648	37,601,122	15,132,951	24,682,697	38.01%	41.71%	41.41%	(1,080,288)	16,213,239	15,635,101
FEDERAL	865,974	2,073,894	1,633,748	1,236,821	10,863	1,622,885	0.66%	59.51%	7.39%	(1,223,278)	1,234,142	63,986
PROPERTY TAXES	6,872,049	7,225,981	9,059,691	10,312,332	5,590,817	3,468,874	61.71%	46.16%	45.04%	2,255,272	3,335,545	3,095,330
LOCAL SALES, INS RECOVERY & JUDGEMENTS	4,958	9,456	364,730	137,373	6,930	357,800	1.90%	108.51%	146.68%	(3,330)	10,260	7,273
SALE OF BONDS & LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
LOCAL (FEES, INTEREST, ETC.)	1,069,146	916,025	1,342,666	1,167,903	523,442	819,224	38.99%	36.29%	90.93%	191,013	332,429	972,161
TOTALS	46,569,956	49,092,708	52,216,483	50,455,550	21,265,003	30,951,480	40.72%	43.03%	42.46%	139,388	21,125,615	19,773,850

EXPENDITURES (OBJECT SERIES)						January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. PYTD	January 31, 2021	January 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended		% of Actuals Expended		
SALARIES & WAGES	27,402,735	27,567,826	29,221,760	28,715,406	12,971,014	16,250,746	44.39%	45.25%	46.36%	495,224	12,475,790	12,704,839
EMPLOYEE BENEFITS	10,012,564	10,690,251	10,953,140	10,997,157	5,223,882	5,729,258	47.69%	47.92%	46.65%	100,793	5,123,089	4,671,212
PURCHASED SERVICES	5,802,884	5,875,417	6,421,008	6,600,239	3,606,218	2,814,790	56.16%	48.05%	56.82%	783,183	2,823,034	3,297,440
SUPPLIES	1,431,258	1,976,695	2,788,085	2,352,049	1,238,011	1,550,074	44.40%	61.27%	48.64%	26,903	1,211,107	696,218
EQUIPMENT	922,652	1,192,150	1,308,398	879,209	729,351	579,047	55.74%	92.07%	61.13%	(368,264)	1,097,614	564,003
DEBT SERVICE	262,889	205,445	136,287	146,562	116,301	19,986	85.34%	67.33%	50.85%	(22,030)	138,331	133,684
OTHER EXPENDITURES	267,597	269,862	304,315	284,870	89,554	214,761	29.43%	36.60%	31.17%	(9,216)	98,770	83,411
OTHER FINANCING USES	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
TOTALS	46,165,156	47,839,606	51,194,993	50,037,491	23,974,331	27,220,662	46.83%	48.01%	47.98%	1,006,594	22,967,736	22,150,807

EXPENDITURES (PROGRAM SERIES)						January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. PYTD	January 31, 2021	January 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended		% of Actuals Expended		
SITE ADMINISTRATION	1,035,339	1,061,869	1,063,479	1,093,866	590,160	473,319	55.49%	54.95%	54.85%	6,638	583,522	567,911
DISTRICT ADMINISTRATION	366,112	380,640	394,153	392,929	226,348	167,805	57.43%	55.70%	56.11%	14,333	212,015	205,409
SUPPORT SERVICES	1,841,889	1,814,086	1,869,479	1,842,000	1,058,661	810,818	56.63%	61.36%	70.28%	(54,434)	1,113,095	1,294,554
REGULAR INSTRUCTION	19,689,350	20,228,608	21,411,260	20,703,456	8,953,477	12,457,783	41.82%	43.13%	43.16%	229,241	8,724,236	8,498,535
EXTRA-CURRICULAR ACTIVITIES	1,539,160	1,357,464	1,806,516	1,503,516	666,606	1,139,910	36.90%	23.34%	46.15%	349,784	316,822	710,309
VOCATIONAL INSTRUCTION	569,607	584,005	546,632	497,455	185,792	360,840	33.99%	44.36%	53.47%	(73,291)	259,082	304,565
SPECIAL EDUCATION	9,295,875	9,810,623	10,256,395	10,017,793	4,404,980	5,851,415	42.95%	41.86%	43.24%	298,165	4,106,816	4,019,192
COMMUNITY SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT	2,950,040	3,098,230	3,803,830	3,755,749	2,173,190	1,630,640	57.13%	58.67%	54.12%	355,335	1,817,855	1,596,638
PUPIL SUPPORT SERVICES	3,978,447	3,796,083	4,478,118	4,495,281	2,055,698	2,422,420	45.91%	48.16%	50.24%	227,562	1,828,136	1,998,929
FACILITIES	4,526,975	5,278,542	5,204,631	5,208,632	3,224,896	1,979,735	61.96%	67.06%	57.25%	(314,843)	3,539,739	2,591,628
OTHER FINANCING USES	372,362	429,456	360,500	526,815	434,522	(74,022)	120.53%	108.61%	97.52%	(31,896)	466,418	363,136
TOTALS	46,165,156	47,839,606	51,194,993	50,037,491	23,974,331	27,220,662	46.83%	48.01%	47.98%	1,006,594	22,967,736	22,150,807

GENERAL FUND - REVENUE SUMMARY

WACONIA | January 31, 2022



DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Revenue YTD	Budget Remaining	January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
							% of Budget Received	% of Actuals Received	% of Actuals Received			
LOCAL REVENUES												
001 PROPERTY TAX LEVY, GENERAL	6,711,150	6,971,926	9,005,324	10,115,229	5,405,845	3,599,479	60.03%	44.48%	43.94%	2,304,480	3,101,365	2,949,184
004 MUNICIPAL/TAX INCR FINANCE	239	0	0	0	0	0	0.00%	0.00%	100.00%	0	0	239
009 FISCAL DISPARITY	70,429	118,034	0	112,022	112,022	(112,022)	0.00%	100.00%	100.00%	(6,012)	118,034	70,429
010 COUNTY APPORTIONMENT	54,367	66,088	54,367	49,487	37,358	17,009	68.71%	89.83%	72.86%	(22,008)	59,366	39,613
019 MISC TAX REV PAID BY COUNTY	35,864	69,934	0	35,593	35,593	(35,593)	0.00%	81.19%	100.00%	(21,188)	56,781	35,864
021 TUITION/REIMB MN DISTRICTS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
031 TUITION/OUT OF STATE SCHOOLS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
040 TUITION FROM PATRONS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
050 FEES FROM PATRONS	435,078	299,999	601,480	527,951	350,157	251,323	58.22%	53.79%	99.75%	188,795	161,362	434,006
060 ADMISSIONS & STUDENT ACTIVITY REV	89,800	41,432	106,260	105,743	86,114	20,146	81.04%	67.17%	91.87%	58,283	27,831	82,496
071 MA REV/DEPT OF HUMAN SVCS	147,005	186,948	140,000	143,307	51,177	88,823	36.56%	40.61%	41.10%	(24,739)	75,916	60,422
092 INTEREST EARNINGS	63,196	60,057	50,000	(4,949)	1,025	48,975	2.05%	6.15%	144.78%	(2,669)	3,694	91,495
093 RENT	9,602	150	10,000	10,256	5,724	4,276	57.24%	100.00%	75.30%	5,574	150	7,230
096 GIFTS AND BEQUESTS	12,540	8,250	8,750	5,268	2,700	6,050	30.86%	66.67%	76.08%	(2,800)	5,500	9,540
099 MISC REV FROM LOCAL SOURCES	311,925	319,189	426,176	380,327	26,545	399,631	6.23%	18.16%	92.00%	(31,431)	57,975	286,971
Total LOCAL REVENUES	7,941,196	8,142,006	10,402,357	11,480,235	6,114,259	4,288,098	58.78%	45.05%	51.22%	2,446,285	3,667,974	4,067,490
STATE REVENUES												
201 ENDOWMENT FUND APPORTIONMENT	182,437	171,615	171,615	169,705	83,190	88,425	48.47%	50.43%	49.59%	(3,361)	86,550	90,476
211 GENERAL EDUCATION AID	30,724,828	30,671,185	31,717,968	31,063,024	12,347,723	19,370,245	38.93%	40.88%	41.19%	(190,636)	12,538,359	12,656,517
212 LITERACY INCENTIVE AID	228,158	234,150	234,149	138,051	739	233,410	0.32%	0.00%	-2.97%	740	(0)	(6,779)
213 SHARED TIME AID	8,963	12,812	12,812	28,373	18,979	(6,167)	148.13%	34.97%	7.04%	14,499	4,480	631
227 ABATEMENT AID	9,450	6,091	6,091	6,716	6,229	(138)	102.27%	90.00%	92.14%	747	5,482	8,707
229 DISPARITY REDUCTION AID	54	54	54	22	0	54	0.74%	0.80%	0.44%	(0)	0	0
234 AGRICULTURE MARKET VALUE CR	6,648	6,503	7,500	3,049	0	7,500	0.00%	0.01%	-0.98%	(0)	0	(65)
258 OTHER STATE CR/EXEMPT PROP REIMB	2,093	1,387	1,500	384	1	1,499	0.06%	-0.02%	13.66%	1	(0)	286
300 STATE AID (REQUIRES FIN CODE)	201,140	271,926	201,716	178,329	102,164	99,552	50.65%	37.88%	10.27%	(844)	103,008	20,661
301 NONPUBLIC AID	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
309 DEBT SERVICE EQUALIZATION AID	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
317 LONG TERM FACILITY MAINT AID	102,286	122,647	134,247	43,495	(3,940)	138,187	-2.94%	-3.67%	-4.87%	564	(4,504)	(4,978)
360 STATE AID FOR SPECIAL EDUCATION	5,990,520	7,222,517	7,027,225	5,650,688	2,541,486	4,485,739	36.17%	48.09%	47.70%	(932,022)	3,473,507	2,857,284
369 OTHER REV, OTHER STATE AGENCIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
370 OTHER, MN DEPT OF EDUCATION	166,304	16,180	71,135	89,651	36,380	34,755	51.14%	39.29%	7.43%	30,024	6,356	12,361
397 TRA & PERA SPEC SITUATIONS PENSION	134,947	130,286	229,636	229,636	0	229,636	0.00%	0.00%	0.00%	0	0	0
Total STATE REVENUES	37,757,828	38,867,352	39,815,648	37,601,122	15,132,951	24,682,697	38.01%	41.71%	41.41%	(1,080,288)	16,213,239	15,635,101
FEDERAL REVENUES RECEIVED FROM STATE												
400 FEDERAL AID/MDE (REQUIRES FIN)	789,078	2,061,597	1,620,948	1,225,493	8,758	1,612,190	0.54%	59.86%	0.21%	(1,225,384)	1,234,142	1,644
405 FEDERAL AID THRU OTHER AGENCY	76,896	12,297	12,800	11,328	2,105	10,695	16.45%	0.00%	81.07%	2,105	0	62,342
471 SCHOOL LUNCH PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
472 SPECIAL ASSIST, NEEDY CHILD	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
473 COMMODITY CASH REBATE PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
474 COMMODITY DISTRIBUTION PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
475 SPECIAL MILK PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
476 SCHOOL BREAKFAST PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
479 SUMMER FOOD SERVICE PROGRAM	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total EVENUES RECEIVED FROM STATE	865,974	2,073,894	1,633,748	1,236,821	10,863	1,622,885	0.66%	59.51%	7.39%	(1,223,278)	1,234,142	63,986
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS												
601 FOOD SERVICE SALES TO PUPILS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
606 FOOD SERVICE SALES TO ADULTS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
608 SPECIAL FUNCTION FOOD SALES	0	0	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	0	0.00%	0.00%	0.00%	0	0	0
619 COST MATERIALS/REV PROD (CONTRA)	(9,865)	(1,810)	1,600	126	0	1,600	0.00%	53.67%	29.63%	971	(971)	(2,923)
620 SALES/REV PRODUCING ACTIVITIES	0	0	6,000	2,965	0	6,000	0.00%	0.00%	0.00%	0	0	0
621 SALE/MATERIALS FOR RESALE (NET TX)	9,378	1,810	0	0	0	0	0.00%	98.12%	106.59%	(1,776)	1,776	9,996
623 SALE OF REAL PROPERTY	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
624 SALE OF EQUIPMENT	200	0	200	0	0	200	0.00%	0.00%	100.00%	0	0	200
625 INSURANCE RECOVERY	5,245	9,456	356,930	134,282	6,930	350,000	1.94%	100.00%	0.00%	(2,526)	9,456	0
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	4,958	9,456	364,730	137,373	6,930	357,800	1.90%	108.51%	146.68%	(3,330)	10,260	7,273
SALE OF BONDS AND LOANS												

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Revenue YTD	Budget Remaining	January 31,	January 31,	January 31,	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
							2022 % of Budget Received	2021 % of Actuals Received	2020 % of Actuals Received			
631 SALE OF BONDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
635 CERTIFICATE OF PARTICIPATION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
639 OTHER STATE/NON STATE LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total SALE OF BONDS AND LOANS	0	0	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	0	0.00%	0.00%	0.00%	0	0	0
Total INCOMING TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	46,569,956	49,092,708	52,216,483	50,455,550	21,265,003	30,951,480	40.72%	43.03%	42.46%	139,388	21,125,615	19,773,850

GENERAL FUND - EXPENDITURES BY PROGRAM CODE

WACONIA | January 31, 2022



January 31, 2022 January 31, 2021 January 31, 2020

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of		Budget Remaining	January 31, 2022			Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
				Year	Expenses YTD		% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
DISTRICT ADMINISTRATION												
010 BOARD OF EDUCATION	57,961	77,340	102,586	96,268	58,049	44,537	56.59%	59.32%	64.14%	12,174	45,875	37,174
020 OFFICE OF THE SUPERINTENDENT	308,151	296,900	291,567	296,660	168,299	123,268	57.72%	53.80%	54.60%	8,559	159,740	168,235
030 INSTRUCTIONAL ADMINISTRATION	0	6,400	0	0	0	(0)	0.00%	100.00%	0.00%	(6,400)	6,400	0
TOTAL - DISTRICT ADMINISTRATION	366,112	380,640	394,153	392,929	226,348	167,805	57.43%	55.70%	56.11%	14,333	212,015	205,409
SITE ADMINISTRATION												
050 SCHOOL ADMINISTRATION	1,035,339	1,061,869	1,063,479	1,093,866	590,160	473,319	55.49%	54.95%	54.85%	6,638	583,522	567,911
TOTAL - SITE ADMINISTRATION	1,035,339	1,061,869	1,063,479	1,093,866	590,160	473,319	55.49%	54.95%	54.85%	6,638	583,522	567,911
SUPPORT SERVICES												
105 GENERAL ADMINISTRATIVE SUPPORT	543,873	529,769	548,004	562,134	324,546	223,458	59.22%	60.82%	59.54%	2,314	322,231	323,814
107 OTHER ADMINISTRATIVE SUPPORT	180,083	193,900	180,341	182,704	101,450	78,891	56.25%	58.05%	55.85%	(11,115)	112,565	100,574
108 ADMINISTRATIVE TECHNOLOGY SVC	344,254	340,856	341,858	346,511	193,888	147,970	56.72%	61.55%	57.94%	(15,903)	209,791	199,455
110 BUSINESS SUPPORT SERVICES	773,679	749,561	799,276	750,651	438,778	360,498	54.90%	62.50%	86.69%	(29,730)	468,508	670,711
TOTAL - SUPPORT SERVICES	1,841,889	1,814,086	1,869,479	1,842,000	1,058,661	810,818	56.63%	61.36%	70.28%	(54,434)	1,113,095	1,294,554
REGULAR INSTRUCTION												
201 EDUCATION, KINDERGARTEN	1,267,927	1,668,734	1,462,409	1,407,267	594,298	868,111	40.64%	49.85%	41.74%	(237,628)	831,926	529,264
203 EDUCATION, ELEMENTARY GENERAL	7,393,690	7,755,538	7,962,735	7,667,491	3,300,639	4,662,096	41.45%	42.87%	43.57%	(23,899)	3,324,537	3,221,256
204 TITLE II, PART A TRAINING & RECRUITING	45,268	43,071	37,300	21,178	1,570	35,730	4.21%	2.74%	8.27%	392	1,178	3,742
206 TITLE IV, PART A SAFE/DRUG FREE SCHOOLS	14,225	15,775	10,000	12,319	9,469	531	94.69%	98.23%	52.72%	(6,027)	15,496	7,500
211 EDUCATION, SECONDARY GENERAL	1,228,253	1,375,744	1,635,186	1,515,324	801,149	834,037	48.99%	43.00%	49.14%	209,581	591,568	603,528
212 VISUAL ART	520,767	479,906	519,179	506,668	215,041	304,138	41.42%	42.20%	44.10%	12,537	202,504	229,642
215 BUSINESS	87,716	93,751	95,228	92,238	38,271	56,957	40.19%	41.10%	41.07%	(259)	38,530	36,025
216 TITLE I, PART A IMPROVE ACHIEVE/DISADV	71,778	77,095	66,100	92,431	57,798	8,302	87.44%	4.14%	93.58%	54,610	3,189	67,171
217 ASSURANCE OF MASTERY	48,856	357	11,051	6,527	345	10,706	3.12%	38.94%	41.11%	206	139	20,087
218 GIFTED & TALENTED	62,416	57,964	57,733	36,609	4,627	53,106	8.01%	9.70%	41.50%	(997)	5,624	25,905
219 ENGLISH LEARNER	156,629	172,637	175,719	177,241	77,033	98,686	43.84%	40.23%	41.27%	7,577	69,456	64,638
220 ENGLISH, LANGUAGE ARTS	1,886,666	1,474,811	1,885,103	1,854,945	786,520	1,098,583	41.72%	42.09%	41.31%	165,809	620,710	779,434
230 FOREIGN/NATIVE LANGUAGE	869,124	845,555	954,360	938,951	397,077	557,283	41.61%	41.87%	41.06%	43,050	354,027	356,866
240 HEALTH, PHYSICAL ED & RECREATION	1,133,037	1,163,517	1,204,175	1,179,185	497,938	706,237	41.35%	42.06%	43.14%	8,529	489,409	488,749
250 FAMILY LIVING SCIENCE	100,480	105,732	103,877	103,536	45,008	58,869	43.33%	41.56%	44.43%	1,067	43,942	44,642
255 INDUSTRIAL EDUCATION	128,032	129,472	188,472	181,965	77,679	110,793	41.22%	40.33%	42.90%	25,458	52,221	54,930
256 MATHEMATICS	1,626,498	1,635,475	1,729,552	1,691,776	707,897	1,021,655	40.93%	45.10%	42.34%	(29,724)	737,622	688,729
257 COMPUTER SCIENCE/TECHNOLOGY ED	105,619	105,988	20,938	13,128	2,395	18,543	11.44%	41.40%	41.97%	(41,480)	43,875	44,326
258 MUSIC	875,329	836,433	922,824	877,690	357,340	565,484	38.72%	43.51%	42.81%	(6,595)	363,936	374,731
260 NATURAL SCIENCES	992,408	1,011,767	1,130,552	1,113,079	471,110	659,442	41.67%	41.32%	41.60%	53,016	418,093	412,795
270 SOCIAL SCIENCES/SOCIAL STUDIES	1,074,632	1,179,285	1,238,767	1,213,910	510,272	728,495	41.19%	43.78%	41.37%	(5,982)	516,254	444,576
TOTAL - REGULAR INSTRUCTION	19,689,350	20,228,608	21,411,260	20,703,456	8,953,477	12,457,783	41.82%	43.13%	43.16%	229,241	8,724,236	8,498,535
EXTRA-CURRICULAR												
291 CO, CURRICULAR ACTIVITIES, NON ATHLETICS	0	0	30,225	(71,526)	(96,530)	126,755	-319.37%	0.00%	0.00%	(15,134)	(81,396)	(91,052)
292 BOYS/GIRLS ATHLETICS	429,839	422,699	488,493	517,117	304,691	183,802	62.37%	56.92%	50.13%	64,097	240,593	215,467
294 BOYS ATHLETICS	389,645	350,452	402,947	367,727	180,758	222,189	44.86%	20.12%	56.75%	110,245	70,513	221,124
296 GIRLS ATHLETICS	369,602	360,863	421,984	391,538	197,292	224,692	46.75%	24.14%	61.78%	110,170	87,122	228,330
298 EXTRA, CURRICULAR ACTIVITIES	350,074	223,450	462,867	298,659	80,396	382,471	17.37%	0.00%	38.97%	80,406	(10)	136,440
TOTAL - EXTRA-CURRICULAR ACTIVITIES	1,539,160	1,357,464	1,806,516	1,503,516	666,606	1,139,910	36.90%	23.34%	46.15%	349,784	316,822	710,309
VOCATIONAL INSTRUCTION												
301 AGRICULTURAL EDUCATION	93,426	88,830	80,408	86,710	41,166	39,242	51.20%	45.34%	40.74%	892	40,274	38,059
331 FAMILY & CONSUMER SCIENCE	92,220	84,691	113,986	103,795	41,387	72,599	36.31%	38.68%	45.26%	8,626	32,761	41,741
341 BUSINESS & OFFICE EDUCATION	104,418	95,419	94,915	92,935	40,170	54,745	42.32%	43.01%	46.27%	(870)	41,041	48,314
361 TRADE & INDUSTRIAL EDUCATION	274,957	271,689	246,798	191,689	46,711	200,087	18.93%	45.84%	49.73%	(77,826)	124,537	136,740
380 SPECIAL NEEDS	4,586	43,375	10,525	22,327	16,358	(5,833)	155.42%	47.19%	865.93%	(4,113)	20,471	39,712
TOTAL - VOCATIONAL INSTRUCTION	569,607	584,005	546,632	497,455	185,792	360,840	33.99%	44.36%	53.47%	(73,291)	259,082	304,565
SPECIAL ED INSTRUCTION												
400 GENERAL SPECIAL EDUCATION	16,885	1,665	5,400	4,286	3,843	1,557	71.17%	14.11%	96.10%	3,608	235	16,227
401 SPEECH/LANGUAGE IMPAIRED	343,846	538,492	679,717	618,704	250,808	428,909	36.90%	44.20%	42.04%	12,774	238,034	144,543
402 MILD, MODERATE COGNITIVE DISAB	681,926	593,959	672,657	658,944	293,576	379,081	43.64%	45.10%	42.69%	25,692	267,884	291,133
403 SEVERE, PROFOUND COGNITIVE DISAB	269,109	374,027	458,123	502,680	252,632	205,491	55.14%	36.30%	41.83%	116,866	135,766	112,577
404 PHYSICALLY IMPAIRED	140,517	118,466	129,656	133,528	62,173	67,483	47.95%	45.29%	40.38%	8,524	53,649	56,743
405 DEAF, HARD OF HEARING	252,750	194,917	217,517	198,224	84,091	133,426	38.66%	49.89%	49.96%	(13,162)	97,253	126,277
406 VISUALLY IMPAIRED	14,198	13,240	7,420	6,792	2,388	5,032	32.19%	50.89%	48.35%	(4,350)	6,738	6,865
407 SPECIFIC LEARNING DISABILITY	1,331,131	1,455,994	1,557,389	1,558,426	680,251	877,138	43.68%	42.19%	43.49%	66,000	614,251	578,886

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of		Budget Remaining	January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
				Year	Expenses YTD		Budget Expended	Actuals Expended	Actuals Expended			
EMOTIONAL/BEHAVIORAL DISORDER	851,622	1,047,018	1,031,045	1,002,007	425,216	605,829	41.24%	42.97%	43.80%	(24,715)	449,930	372,987
409 DEAF, BLIND	13,312	13,871	14,121	13,834	5,797	8,324	41.05%	41.31%	41.17%	66	5,730	5,481
410 OTHER HEALTH DISABILITIES	808,279	733,923	719,066	721,669	318,611	400,455	44.31%	42.90%	44.98%	3,782	314,829	363,567
411 AUTISTIC SPECTRUM DISORDERS	1,762,156	1,696,858	1,782,471	1,777,857	792,705	989,766	44.47%	44.83%	43.68%	31,954	760,750	769,679
412 DEVELOPMENTALLY DELAYED	1,027,690	1,000,191	1,111,933	1,078,307	464,591	647,342	41.78%	46.45%	48.77%	(17)	464,608	501,214
414 TRAUMATIC BRAIN INJURY	49,621	54,264	49,939	47,366	19,866	30,073	39.78%	41.57%	37.41%	(2,689)	22,555	18,562
416 SEVERELY MULTIPLY IMPAIRED	225,373	170,923	208,692	216,078	100,430	108,262	48.12%	43.03%	41.47%	26,879	73,551	93,466
420 SPECIAL ED, AGGREGATE 3+	1,261,078	1,536,691	1,422,249	1,302,905	573,428	848,821	40.32%	34.37%	39.07%	45,272	528,156	492,670
422 SPECIAL ED, STUDENTS W/O DISABILITIES	246,382	266,122	189,000	176,187	74,575	114,425	39.46%	27.39%	27.73%	1,681	72,894	68,315
TOTAL - SPECIAL ED INSTRUCTION	9,295,875	9,810,623	10,256,395	10,017,793	4,404,980	5,851,415	42.95%	41.86%	43.24%	298,165	4,106,816	4,019,192
COMMUNITY EDUCATION												
505 GENERAL COMMUNITY EDUCATION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
570 SCHOOL AGE CARE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
578 OPTIONAL FEE, BASED PROGRAMS FOR KINDEI	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
580 EARLY CHILDHOOD & FAMILY ED	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
582 SCHOOL READINESS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
583 EARLY CHILDHOOD SCREENING	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
585 YOUTH DEV/AFTER SCHOOL ENRICH	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
590 OTHER COMMUNITY PROGRAMS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - COMMUNITY EDUCATION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INSTRUCTIONAL SUPPORT												
605 GENERAL INSTRUCTIONAL SUPPORT	729,972	729,319	771,103	725,527	359,565	411,538	46.63%	51.83%	51.26%	(18,452)	378,017	374,157
610 CURRICULUM CONSULT & DEV	677,984	630,446	721,585	736,008	417,023	304,562	57.79%	56.07%	53.97%	63,518	353,505	365,929
620 LIBRARY MEDIA CENTER	442,253	440,992	577,990	581,138	272,002	305,988	47.06%	43.22%	43.67%	81,402	190,600	193,140
630 INSTRUCTION, RELATED TECHNOLOGY	937,533	1,154,520	1,442,284	1,459,797	991,605	450,679	68.75%	69.85%	60.23%	185,211	806,393	564,667
640 STAFF DEVELOPMENT	162,298	142,952	290,868	253,280	132,996	157,872	45.72%	62.50%	60.84%	43,655	89,341	98,745
TOTAL - INSTRUCTIONAL SUPPORT	2,950,040	3,098,230	3,803,830	3,755,749	2,173,190	1,630,640	57.13%	58.67%	54.12%	355,335	1,817,855	1,596,638
PUPIL SUPPORT SERVICES												
710 SECONDARY COUNSELING/GUIDANCE	584,390	634,548	618,852	599,366	258,535	360,317	41.78%	41.28%	40.01%	(3,396)	261,931	233,797
712 ELEMENTARY COUNSELING/GUIDANCE	159,361	160,516	169,671	166,325	69,861	99,810	41.17%	42.74%	40.68%	1,263	68,598	64,827
715 SCHOOL SECURITY	94,168	68,838	177,561	106,475	35,825	141,736	20.18%	50.27%	43.51%	1,222	34,603	40,974
718 OTHER SCHOOL SAFETY	0	4,900	0	750	750	(750)	0.00%	0.00%	0.00%	750	0	0
720 HEALTH SERVICES	215,404	340,211	705,196	643,750	201,867	503,329	28.63%	54.89%	82.02%	15,108	186,759	176,674
740 SOCIAL WORK SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
760 PUPIL TRANSPORTATION	2,900,967	2,563,787	2,784,838	2,960,403	1,488,850	1,295,988	53.46%	49.78%	51.11%	212,629	1,276,220	1,482,628
770 FOOD SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
790 OTHER PUPIL SUPPORT SERVICES	24,157	23,284	22,000	18,211	11	21,989	0.05%	0.11%	0.12%	(14)	25	29
TOTAL - PUPIL SUPPORT SERVICES	3,978,447	3,796,083	4,478,118	4,495,281	2,055,698	2,422,420	45.91%	48.16%	50.24%	227,562	1,828,136	1,998,929
FACILITIES												
810 OPERATIONS & MAINTENANCE	3,470,832	3,962,347	3,972,111	4,161,860	2,478,394	1,493,717	62.39%	59.80%	57.27%	109,085	2,369,309	1,987,577
850 CAPITAL FACILITIES	547,230	1,038,904	768,399	610,390	497,267	271,132	64.71%	84.98%	21.44%	(385,639)	882,906	117,345
865 LTFM NOT PRO 866,867,868	508,913	277,292	464,121	436,383	249,234	214,887	53.70%	103.69%	95.64%	(38,289)	287,523	486,706
866 LTFM \$100,000,\$1.99M FIN 358,363,366	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
870 BUILDING CONSTRUCTION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - FACILITIES	4,526,975	5,278,542	5,204,631	5,208,632	3,224,896	1,979,735	61.96%	67.06%	57.25%	(314,843)	3,539,739	2,591,628
OTHER FINANCING USES												
910 RETIRE LONG TERM OBLIGATIONS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
920 RETIRE NON, BONDED OBLIGATIONS	181,602	124,158	55,000	65,275	35,014	19,986	63.66%	45.94%	28.85%	(22,030)	57,044	52,397
930 EMPLOYEE BENEFITS, CLEARING	0	0	0	146,644	146,644	(146,644)	0.00%	0.00%	0.00%	(19,392)	166,036	182,557
935 POST EMPLOYMENT BENEFITS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
940 INSURANCE	128,183	243,338	243,500	252,896	252,863	(9,363)	103.85%	100.00%	100.00%	9,525	243,338	128,183
950 TRANSFERS	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
960 OTHER NONRECURRING ITEMS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL - OTHER FINANCING USES	372,362	429,456	360,500	526,815	434,522	(74,022)	120.53%	108.61%	97.52%	(31,896)	466,418	363,136
GENERAL FUND TOTAL	46,165,156	47,839,606	51,194,993	50,037,491	23,974,331	27,220,662	46.83%	48.01%	47.98%	1,006,594	22,967,736	22,150,807

GENERAL FUND - EXPENDITURES BY FIN CODE

WACONIA | January 31, 2022



January 31, 2022 January 31, 2021 January 31, 2020

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020	
DISTRICT WIDE												
000 DISTRICT WIDE	28,349,306	28,601,689	31,548,771	15,397,107	16,151,664	48.80%	49.42%	48.54%	1,263,383	14,133,724	13,761,259	
Total DISTRICT WIDE	28,349,306	28,601,689	31,548,771	15,397,107	16,151,664	48.80%	49.42%	48.54%	1,263,383	14,133,724	13,761,259	
FEDERALLY SUPPORTED SOURCES												
140 ARP IDEA PART B 611	0	0	184,275	12,336	171,939	6.69%	0.00%	0.00%	12,336	0	0	
141 ARP IDEA PART B 619	0	0	15,485	0	15,485	0.00%	0.00%	0.00%	0	0	0	
150 ARP SUMMER ACAD ENRICH	0	0	108,164	7,998	100,166	7.39%	0.00%	0.00%	7,998	0	0	
151 ESSER 90% FORMULA ALLOCATION	4,083	55,500	0	0	0	0.00%	13.80%	0.00%	(7,657)	7,657	0	
152 ESSER 9.5% STATE DIRECTED GRANT	0	34,205	0	0	0	0.00%	13.59%	0.00%	(4,650)	4,650	0	
153 GEER GOVERNOR'S EMERGENCY ED	19,347	9,146	0	0	0	0.00%	109.40%	0.00%	(10,006)	10,006	0	
154 CORONAVIRUS RELIEF FUND	0	915,640	0	0	(0)	0.00%	103.05%	0.00%	(943,566)	943,566	0	
155 ESSER II - 90%	0	243,838	0	0	0	0.00%	0.07%	0.00%	(161)	161	0	
160 ESSER III-90% ALLOC	0	0	438,100	287,373	150,727	65.60%	0.00%	0.00%	287,373	0	0	
161 ESSER III-90% LEARNING LOSS	0	0	109,525	2,059	107,466	1.88%	0.00%	0.00%	2,059	0	0	
163 EXPANDED SUMMER LEARNING - ESS	0	2,532	47,550	17,962	29,588	37.77%	0.00%	0.00%	17,962	0	0	
170 MN - COVID19 TESTING PROGRAM	0	0	219,900	5,688	214,212	2.59%	0.00%	0.00%	5,688	0	0	
171 PANDEMIC ENROLLMENT LOSS	0	0	110,321	0	110,321	0.00%	0.00%	0.00%	0	0	0	
Total FEDERALLY SUPPORTED SOURCES	23,430	1,260,861	1,233,320	333,415	899,905	27.03%	76.62%	0.00%	(632,624)	966,039	0	
STATE SUPPORTED PROGRAMS												
302 OPERATING CAPITAL	1,141,340	1,360,260	1,417,927	762,425	655,502	53.77%	77.81%	57.66%	(295,942)	1,058,367	658,062	
303 AREA LEARNING CENTER	509,788	440,779	499,687	209,234	290,453	41.87%	39.79%	46.36%	33,864	175,370	236,338	
309 BASIC SKILLS FOR EXTENDED TIME	0	0	3,908	0	3,908	0.00%	0.00%	0.00%	0	0	0	
311 TELECOMMUNICATIONS ACCESS COS	30,033	83,963	19,250	107,027	(87,777)	555.98%	100.00%	31.27%	23,064	83,963	9,390	
316 GENERAL EDUCATION FOR STAFF DE	395,449	381,827	489,834	261,412	228,422	53.37%	60.53%	58.79%	30,279	231,133	232,471	
317 BASIC SKILLS	240,477	172,993	182,070	76,857	105,213	42.21%	40.23%	42.77%	7,262	69,595	102,851	
319 TEACHER DEVELOPMENT & EVAL RE	443,937	386,565	391,190	252,632	138,558	64.58%	54.44%	52.18%	42,185	210,448	231,668	
320 AMERICAN INDIAN EDUCATION AID	20,938	21,790	20,358	3,549	16,809	17.44%	34.53%	0.00%	(3,976)	7,525	0	
321 COMMUNITY EDUCATION	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
325 ECFE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
328 HOME VISITING	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
330 LEARNING & DEVELOPMENT	1,079,983	1,460,737	1,094,010	83,382	1,010,628	7.62%	5.59%	41.78%	1,765	81,618	451,176	
332 AFTER SCHOOL ENRICHMENT	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
337 EARLY LEARNING SCHOLARSHIP/PATI	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
338 EARLY LEARNING SCHOLARSHIP/PATI	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
342 SAFE SCHOOLS LEVY	298,568	163,738	177,561	36,575	140,986	20.60%	21.13%	13.72%	1,972	34,603	40,974	
344 SCHOOL READINESS	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
347 PHYSICAL HAZARDS	48,620	24,431	51,199	36,503	14,696	71.30%	68.66%	85.58%	19,729	16,774	41,609	
349 OTHER HAZARDOUS MATERIALS	10,128	3,471	9,000	967	8,033	10.74%	40.30%	62.40%	(432)	1,399	6,320	
350 AID TO NONPUBLIC HEALTH SERVICE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
351 AID NONPUBLIC BOOKS/TESTS/TECH	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
352 ENVIRONMENTAL H&S MANAGEMENT	85,334	72,688	88,422	7,690	80,732	8.70%	11.10%	26.79%	(382)	8,072	22,865	
353 AID NONPUBLIC GUIDANCE/COUNSEL	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
354 EARLY CHILDHOOD SCREENING PROC	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
358 ASBESTOS REMOVAL & ENCAPSULAT	19,460	3,339	4,500	4,414	86	98.09%	75.08%	72.20%	1,908	2,507	14,050	
362 YOUTH DEVELOPMENT/YOUTH SERVI	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
363 FIRE SAFETY	28,992	24,221	35,000	15,037	19,963	42.96%	90.03%	46.34%	(6,770)	21,807	13,435	
366 INDOOR AIR QUALITY	2,977	518	1,000	436	564	43.61%	27.27%	15.34%	295	141	457	
367 ACCESSIBILITY	204	56	0	0	0	0.00%	20548.56%	100.00%	(11,450)	11,450	204	
368 BUILDING ENVELOPE (EXCLUDE ROOF	4,350	42,990	98,100	92,904	5,196	94.70%	100.00%	100.00%	49,914	42,990	4,350	
369 BUILDING HARDWARE & EQUIPMENT	10,350	1,623	30,000	0	30,000	0.00%	100.00%	100.00%	(1,623)	1,623	10,350	
370 ELECTRICAL	0	0	0	0	0	0.00%	0.00%	0.00%	(18,589)	18,589	0	
372 MEDICAL ASSISTANCE,3RD PARTY RE	145,407	131,764	142,000	8,994	133,006	6.33%	-16.13%	-19.67%	30,254	(21,259)	(28,603)	

DESCRIPTION	June 30, 2020		Adopted Budget	Expenses YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
	June 30, 2020	June 30, 2021								January 31, 2021	January 31, 2020
379 INTERIOR SURFACES	14,217	19,277	40,000	5,619	34,381	14.05%	273.62%	98.58%	(47,127)	52,746	14,015
380 MECHANICAL SYSTEMS	18,465	37,963	35,000	43,232	(8,232)	123.52%	167.37%	187.42%	(20,306)	63,538	34,607
381 PLUMBING	0	0	0	0	0	0.00%	0.00%	0.00%	(1,221)	1,221	0
383 ROOFING SYSTEMS	33,885	0	20,000	0	20,000	0.00%	0.00%	9.65%	0	0	3,270
384 SITE PROJECTS	231,930	46,717	51,900	42,800	9,100	82.47%	95.61%	138.48%	(1,867)	44,667	321,174
385 DEFERRED MAINTENANCE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
388 GIFTED & TALENTED	62,416	57,964	57,733	4,627	53,106	8.01%	9.70%	41.50%	(997)	5,624	25,905
Total STATE SUPPORTED PROGRAMS	4,877,248	4,939,672	4,959,649	2,056,317	2,903,332	41.46%	45.03%	50.17%	(168,191)	2,224,508	2,446,937
FEDERAL AID RECEIVED FROM STATE											
401 TITLE I, PART A ACADEMIC ACH/DISAC	71,778	72,671	66,100	57,798	8,302	87.44%	4.39%	93.58%	54,610	3,189	67,171
414 TITLE II, PART A TEACH/PRINCIPAL TN	43,042	43,071	37,300	1,570	35,730	4.21%	2.74%	8.69%	392	1,178	3,742
419 IDEA, PART B (611) INDIV W/DISAB AGI	609,893	628,480	246,866	118,188	128,678	47.88%	31.85%	30.72%	(82,000)	200,189	187,351
420 IDEA, PART B (619) PRESCH AGE 3-5 V	15,987	15,862	15,862	0	15,862	0.00%	0.00%	0.00%	0	0	0
422 IDEA BIRTH THROUGH TWO	10,723	11,553	11,500	0	11,500	0.00%	0.00%	0.00%	0	0	0
428 CARL PERKINS VOC & APPLIED TECH	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
499 MISC FEDERAL REVENUE/MDE	14,225	15,775	10,000	9,469	531	94.69%	98.23%	52.72%	(6,027)	15,496	7,500
628 CARL PERKINS VOC & APPLIED TECH	14,728	12,297	12,800	2,951	9,849	23.05%	9.60%	16.37%	1,771	1,180	2,410
Total FEDERAL AID RECEIVED FROM STATE	780,375	799,708	400,428	189,977	210,451	47.44%	27.66%	34.36%	(31,255)	221,232	268,175
CHILD NUTRITION											
701 NATIONAL SCHOOL LUNCH	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
705 SCHOOL BREAKFAST	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
707 A LA CARTE/OTHER	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total CHILD NUTRITION	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TRANSPORTATION											
720 REGULAR TO AND FROM SCHOOL	1,138,383	1,079,081	1,359,838	1,066,793	293,045	78.45%	91.03%	92.90%	84,485	982,307	1,057,571
723 SPECIAL EDUCATION TRANSPORTATION	1,537,620	1,164,456	1,256,425	426,567	829,858	33.95%	20.05%	28.20%	193,107	233,460	433,651
728 SPECIAL TRANSPORT OF SELECTED F	237,612	261,505	100,000	0	100,000	0.00%	0.00%	0.00%	0	0	0
733 NON,AUTHORIZED TRANSPORTATION	144,438	105,658	130,148	60,841	69,307	46.75%	18.68%	35.23%	41,108	19,733	50,881
Total TRANSPORTATION	3,058,053	2,610,700	2,846,411	1,554,201	1,292,210	54.60%	47.32%	50.43%	318,701	1,235,500	1,542,103
SPECIAL EDUCATION											
740 STATE,SPECIAL ED AGE BIRTH-21	8,484,053	9,019,591	9,629,782	4,257,522	5,372,260	44.21%	43.55%	45.21%	329,871	3,927,651	3,835,343
Total SPECIAL EDUCATION	8,484,053	9,019,591	9,629,782	4,257,522	5,372,260	44.21%	43.55%	45.21%	329,871	3,927,651	3,835,343
LEVY SUPPORTED PROGRAMS											
791 PROJECT CERT OF PARTICIP/LEASE,F	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
797 OPEB PAY AS YOU GO	41,043	25,231	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
798 CHILDREN/DISAB SCHOOL AGE CARE	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total LEVY SUPPORTED PROGRAMS	41,043	25,231	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
CAREER TECH AND FED FUNDED GRANTS											
830 CAREER & TECH EDUCATION REV	548,011	540,630	536,107	169,434	366,673	31.60%	44.14%	46.45%	(69,178)	238,612	254,563
835 CAREER & TECH,CHILDREN/DISAB	3,637	41,524	5,525	16,358	(10,833)	296.07%	49.30%	1166.67%	(4,113)	20,471	42,428
Total CAREER TECH AND FED FUNDED GRANTS	551,648	582,154	541,632	185,792	355,840	34.30%	44.50%	53.84%	(73,291)	259,082	296,991
GENERAL FUND TOTAL	46,165,156	47,839,606	51,194,993	23,974,331	27,220,662	46.83%	48.01%	47.98%	1,006,594	22,967,736	22,150,807

GENERAL FUND - EXPENDITURES BY OBJECT CODE

WACONIA | January 31, 2022



DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
							% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	2,415,102	2,430,505	2,439,065	2,421,674	1,394,539	1,044,526	57.18%	57.50%	57.20%	(2,897)	1,397,436	1,381,457
120 EC/ABE/SCHOOL READINESS, ABE ADI	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
140 LICENSED CLASSROOM TEACHER	16,026,838	15,832,616	16,921,524	16,578,675	6,790,465	10,131,059	40.13%	42.10%	42.00%	125,376	6,665,090	6,731,794
141 NON,LIC CLASSROOM PERSONNEL	167,303	463,144	221,706	202,856	90,671	131,035	40.90%	53.08%	45.37%	(155,183)	245,854	75,903
143 LICENSED INSTRUCTIONAL SUPPORT	677,888	754,996	825,025	862,736	369,896	455,129	44.83%	41.10%	38.91%	59,586	310,310	263,772
144 NON,LIC INSTRUCTIONAL SUPPORT	131,112	110,019	141,842	131,019	55,612	86,230	39.21%	47.74%	46.19%	3,093	52,519	60,557
145 SUBSTITUTE TEACHER,LICENSED	419,324	430,057	524,475	542,213	278,680	245,795	53.14%	45.07%	69.20%	84,834	193,846	290,173
146 SUBSTITUTE NON,LIC CLASSROOM	8,677	7,850	22,714	25,162	13,996	8,718	61.62%	34.22%	76.90%	11,310	2,686	6,672
150 PHYSICAL THERAPIST	27,753	21,202	44,019	34,455	16,783	27,236	38.13%	77.66%	58.21%	318	16,465	16,156
151 OCCUPATIONAL THERAPIST	163,006	181,116	250,306	222,710	97,083	153,223	38.79%	50.44%	49.08%	5,724	91,359	80,007
152 SPEECH/LANGUAGE PATHOLOGIST	242,789	382,046	504,449	447,386	172,299	332,150	34.16%	44.16%	41.13%	3,592	168,707	99,854
154 SCHOOL NURSE	241,114	262,983	392,555	344,948	127,712	264,843	32.53%	49.11%	44.22%	(1,442)	129,154	106,628
155 LICENSED NURSING SERVICES	85,844	81,499	146,795	123,299	48,994	97,801	33.38%	50.44%	55.84%	7,882	41,112	47,935
156 SOCIAL WORKER	76,517	79,827	82,228	81,750	33,590	48,638	40.85%	41.31%	41.09%	609	32,981	31,439
157 SCHOOL PSYCHOLOGIST	224,959	199,187	213,878	213,183	87,369	126,510	40.85%	41.10%	41.01%	5,507	81,862	92,259
161 CERTIFIED PARA/PCA	1,439,164	1,339,519	1,382,880	1,461,654	694,566	688,314	50.23%	41.32%	44.25%	141,103	553,463	636,781
162 CERTIFIED ONE ON ONE PARA	540,204	522,205	370,464	391,700	184,362	186,102	49.77%	43.56%	45.34%	(43,107)	227,469	244,941
163 FOREIGN LANGUAGE INTERPRETER	4,440	4,823	7,800	6,314	2,958	4,843	37.92%	59.77%	70.86%	75	2,883	3,146
164 INTERPRETER FOR THE DEAF	33,740	464	1,025	582	0	1,025	0.00%	100.00%	42.33%	(464)	464	14,281
165 SCHOOL COUNSELOR	599,021	632,460	618,117	637,389	277,712	340,405	44.93%	42.66%	41.11%	7,897	269,815	246,253
170 NON,INSTRUCTIONAL SUPPORT	1,617,376	1,497,297	1,664,249	1,611,583	893,590	770,659	53.69%	58.94%	57.22%	11,036	882,554	925,430
174 REC SERVICES/DAPE SPECIALIST	74,658	84,632	87,247	86,934	35,640	51,607	40.85%	41.05%	41.52%	897	34,744	30,996
176 SOCIAL WORKER/INTERAGENCY	1,302,485	1,351,524	1,360,320	1,319,072	751,889	608,431	55.27%	57.17%	58.25%	(20,766)	772,655	758,742
185 OTHER LICENSED/CERTIFIED SALARY	690,244	674,893	864,019	792,197	404,723	459,296	46.84%	37.34%	61.38%	152,746	251,977	423,639
186 OTHER NON LICENSED SALARY	187,421	222,961	179,938	220,796	147,885	32,053	82.19%	22.60%	72.58%	97,498	50,387	136,026
191 SEVERANCE	5,758	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
195 INTERDEPART SALARIES (CHGBK)	0	0	(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	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SALARIES AND WAGES	27,402,735	27,567,826	29,221,760	28,715,406	12,971,014	16,250,746	44.39%	45.25%	46.36%	495,224	12,475,790	12,704,839
EMPLOYEE BENEFITS												
210 FICA/MEDICARE	1,951,778	1,998,292	2,116,043	2,080,817	938,312	1,177,731	44.34%	45.24%	46.16%	34,275	904,037	900,918
214 PERA	448,682	461,235	468,450	458,070	238,113	230,337	50.83%	52.97%	53.38%	(6,225)	244,337	239,507
218 TRA	1,665,586	1,696,440	1,697,498	1,771,514	786,982	910,516	46.36%	42.98%	43.88%	57,776	729,206	730,910
220 HEALTH INSURANCE	4,922,890	5,454,262	5,547,566	5,576,942	2,653,742	2,893,824	47.84%	48.30%	46.30%	19,264	2,634,478	2,279,209
230 LIFE INSURANCE	28,877	29,533	35,648	32,460	16,624	19,024	46.63%	55.81%	55.56%	140	16,483	16,045
235 DENTAL INSURANCE	108,548	133,829	138,044	144,580	72,629	65,415	52.61%	46.81%	42.63%	9,987	62,642	46,278
240 LONG TERM DISABILITY INSURANCE	44,108	45,464	45,925	45,836	20,878	25,047	45.46%	45.69%	45.40%	107	20,771	20,023
250 TSA/DEFERRED COMP	446,220	454,682	456,863	457,067	206,115	250,748	45.12%	45.10%	45.27%	1,054	205,061	202,008
251 TAX ADVANTAGE EMPLOYER HLTH AF	115,215	222,086	219,283	241,875	143,843	75,440	65.60%	63.06%	46.47%	3,806	140,038	53,540
270 WORKERS COMPENSATION	217,980	169,199	192,000	155,733	146,644	45,356	76.38%	98.13%	83.75%	(19,392)	166,036	182,557
280 UNEMPLOYMENT COMPENSATION	21,638	0	10,000	6,442	0	10,000	0.00%	0.00%	1.01%	0	0	218
291 OPEB (PAY AS YOU GO)	41,043	25,231	35,000	35,000	0	35,000	0.00%	0.00%	0.00%	0	0	0
295 INTERDEPART BENEFITS (CHGBK)	0	0	(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	0	0.00%	0.00%	0.00%	0	0	0
TOTAL EMPLOYEE BENEFITS	10,012,564	10,690,251	10,953,140	10,997,157	5,223,882	5,729,258	47.69%	47.92%	46.65%	100,793	5,123,089	4,671,212
PURCHASED SERVICES												
300 PURCHASED SERVICES	0	4,900	0	750	750	(750)	0.00%	0.00%	0.00%	750	0	0
303 FEDERAL SUB AWARD <=\$25000	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
305 CONSULTING FEES/FEES FOR SERVIC	822,525	675,211	810,289	801,613	439,644	370,645	54.26%	61.78%	81.58%	22,475	417,169	670,996
306 SPEC ED LITIGATION COSTS	1,157	1,665	4,000	3,159	3,430	570	85.75%	14.11%	43.11%	3,195	235	499
308 FEDERAL TUITION PAYMENT <=\$25000	0	25,000	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
309 FEDERAL TUITION PAYMENT >\$25000	0	313,480	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
315 REPAIRS & MAINT FOR TECHNOLOGY	15,696	9,291	37,000	17,587	6,859	30,141	18.54%	63.71%	73.41%	940	5,919	11,523
319 COMPUTER & TECHNOLOGY SVCS	1,988	19,513	60,949	26,725	11,139	49,810	18.28%	71.50%	100.00%	(2,813)	13,952	1,988
320 COMMUNICATION SERVICES	133,229	211,717	111,720	203,567	145,709	(33,989)	130.42%	78.49%	23.20%	(20,472)	166,181	30,903
329 POSTAGE & PARCEL SERVICES	15,577	15,227	18,195	13,581	6,247	11,948	34.33%	63.67%	53.10%	(3,448)	9,694	8,271
330 UTILITY SERVICES	755,223	665,355	595,573	642,882	332,959	262,614	55.91%	43.72%	48.73%	42,073	290,886	368,046
335 SHORT TERM LEASE	0	0	118,493	58,179	8,807	109,686	7.43%	0.00%	0.00%	8,807	0	0

DESCRIPTION						January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020	
	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	Budget Expended	Actuals Expended				Actuals Expended
340 INSURANCE	128,183	243,338	243,500	252,896	252,863	(9,363)	103.85%	100.00%	100.00%	9,525	243,338	128,183
350 REPAIRS & MAINTENANCE	150,440	253,136	650,701	724,552	552,194	97,907	84.94%	61.91%	125.82%	395,479	156,715	189,285
353 CERTIFIED PARA/PCA >\$25000	80,227	74,638	71,986	78,252	53,891	18,095	74.86%	53.73%	54.80%	13,789	40,103	43,967
358 INTERPRETER/LANGUAGE <=\$25000	1,610	3,593	1,800	1,471	905	895	50.27%	89.23%	41.93%	(2,301)	3,206	675
360 TRANSPORT CONTR <=\$25,000	2,865,649	2,535,101	2,774,687	2,832,080	1,378,594	1,396,093	49.68%	46.36%	48.71%	203,221	1,175,373	1,395,997
365 INTERDEPART TRANSPORT (CHGBK)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
366 TRAVEL CONVENTIONS/CONFERENCE	107,853	91,438	207,442	191,465	99,741	107,701	48.08%	46.32%	60.23%	57,388	42,354	64,955
368 OUT OF STATE TRAVEL/FEDERAL REII	465	0	1,046	301	0	1,046	0.00%	0.00%	100.00%	0	0	465
369 ENTRY FEES/STUDENT TRAVEL ALLOI	57,587	8,148	76,667	82,890	40,948	35,719	53.41%	51.98%	59.23%	36,713	4,235	34,106
370 OPERATING LEASE/RENTAL	157,459	87,095	400	144	0	400	0.00%	4.87%	104.35%	(4,241)	4,241	164,303
390 PYMT FOR ED PURPOSE TO MN DISTF	255,632	335,268	348,000	411,798	190,610	157,390	54.77%	46.25%	31.67%	35,547	155,063	80,964
391 PYMT TO MN SCHOOL (COST SHARE)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
392 PYMT FOR ED PURP OUT OF STATE/O	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
393 SPEC ED TRANSITION/CHILD W/DISAB	0	0	0	15,108	15,108	(15,108)	0.00%	0.00%	0.00%	15,108	0	0
394 PYMT FOR ED TO OTHER AGENCY	144,125	121,826	140,000	111,178	39,627	100,373	28.31%	53.19%	53.68%	(25,169)	64,796	77,370
396 SPEC ED SALARY/OTHER DISTRICT	84,575	98,224	111,780	90,504	20,334	91,446	18.19%	44.08%	49.95%	(22,962)	43,296	42,248
397 SPEC ED BENEFITS/OTHER DISTRICT	23,686	25,033	25,800	21,501	5,857	19,943	22.70%	45.23%	49.42%	(5,465)	11,322	11,707
398 INTERDEPART SERVICES (CHGBK)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
399 CONTRACT SPEC ED/OTHER DIST/COI	0	57,222	11,580	18,056	0	11,580	0.00%	-43.77%	0.00%	25,044	(25,044)	(29,010)
TOTAL PURCHASED SERVICES	5,802,884	5,875,417	6,421,008	6,600,239	3,606,218	2,814,790	56.16%	48.05%	56.82%	783,183	2,823,034	3,297,440
SUPPLIES												
401 SUPPLIES, NON INSTRUCTIONAL	408,967	720,190	775,568	436,415	(90,692)	866,260	-11.69%	46.82%	-4.28%	(427,867)	337,174	(17,511)
405 NON, INSTRUCTIONAL SOFTWARE LIC	183,579	194,217	210,520	205,214	194,957	15,563	92.61%	106.09%	100.59%	(11,085)	206,042	184,671
406 INSTRUCTIONAL SOFTWARE LICENSE	151,713	214,247	220,013	190,257	173,614	46,399	78.91%	88.59%	90.40%	(16,191)	189,804	137,155
430 SUPPLIES & MATERIALS NON INDIV IN	158,393	188,398	381,224	285,074	138,168	243,056	36.24%	47.84%	63.73%	48,038	90,130	100,947
433 SUPPLIES & MATERIALS INDIV INSTRU	67,567	82,235	104,374	82,294	53,739	50,635	51.49%	63.42%	72.23%	1,585	52,154	48,801
440 FUELS	257,672	290,381	303,000	407,273	203,839	99,161	67.27%	42.66%	37.88%	79,952	123,886	97,593
455 NONINSTRUCTIONAL TECH SUPPLIES	4,180	5,980	35,000	19,113	6,768	28,232	19.34%	85.99%	82.55%	1,626	5,142	3,451
456 INSTRUCTIONAL TECH SUPPLIES	18	605	26,155	20,748	12,526	13,629	47.89%	25.94%	0.00%	12,369	157	0
460 TEXTBOOKS	152,158	86,013	246,867	144,887	130,035	116,832	52.67%	90.73%	91.98%	51,999	78,037	139,960
461 STANDARDIZED TESTS	22,603	32,541	31,000	8,052	(13,094)	44,094	-42.24%	40.50%	-30.76%	(26,272)	13,178	(6,953)
465 NONINSTRUCTIONAL TECH DEVICES	0	3,411	725	447	0	725	0.00%	0.00%	0.00%	0	0	0
466 INSTRUCTIONAL TECH DEVICES	6,558	138,088	388,628	486,701	387,589	1,039	99.73%	78.63%	-3.60%	279,014	108,575	(236)
470 MEDIA RESOURCES	17,851	20,389	65,011	65,574	40,562	24,449	62.39%	33.48%	46.72%	33,736	6,826	8,340
490 FOOD	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
491 COMMODITIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
495 MILK	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL SUPPLIES	1,431,258	1,976,695	2,788,085	2,352,049	1,238,011	1,550,074	44.40%	61.27%	48.64%	26,903	1,211,107	696,218
SUPPLIES & EQUIPMENT												
505 CAPITALIZED NONINSTRUCTIONAL SOFT	3,000	71	3,000	4,265	3,000	0	100.00%	0.00%	100.00%	3,000	0	3,000
510 SITE OR GROUNDS ACQUISITION	239,505	121,974	125,000	124,891	119,950	5,050	95.96%	104.09%	125.59%	(7,009)	126,959	300,789
520 BUILDING ACQ OR CONSTRUCTION	417,688	204,848	110,000	102,998	55,384	54,616	50.35%	86.90%	6.75%	(122,635)	178,019	28,200
530 OTHER EQUIPMENT PURCHASE	100,950	74,358	156,266	93,776	68,832	87,434	44.05%	81.15%	79.80%	8,493	60,338	80,558
533 EQUIP SP ED DIRECT INSTRUCTION	0	9,231	10,788	(1,755)	794	9,994	7.36%	100.00%	0.00%	(8,437)	9,231	4,958
535 CAPITAL LEASES	588,136	256,796	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
555 CAPITAL NONINSTR TECH HARDWARE	35,480	(595)	2,144	(14,491)	(15,000)	17,144	-699.63%	261.91%	83.20%	(13,441)	(1,559)	29,518
556 CAPITALIZED INSTR TECH HARDWARE	63,340	131,221	172,405	62,152	40,291	132,114	23.37%	62.67%	99.37%	(41,943)	82,234	62,940
580 PRINCIPAL ON CAPITAL LEASE	62,689	438,476	449,595	320,343	285,168	164,427	63.43%	98.03%	86.20%	(144,658)	429,826	54,040
581 INTEREST ON CAPITAL LEASE	0	212,567	259,200	158,697	150,932	108,268	58.23%	100.00%	0.00%	(61,635)	212,567	0
589 LEASE TRANSACTIONS/INSTALL SALE	(588,136)	(256,796)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
590 OTHER CAPITAL EXPENDITURES	0	0	20,000	28,333	20,000	0	100.00%	0.00%	0.00%	20,000	0	0
TOTAL SUPPLIES & EQUIPMENT	922,652	1,192,150	1,308,398	879,209	729,351	579,047	55.74%	92.07%	61.13%	(368,264)	1,097,614	564,003
DEBT SERVICE												
710 BOND, REDEMPTION OF PRINCIPAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
720 BOND, INTEREST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
730 LOANS, REDEMPTION OF PRINCIPAL	81,287	81,287	81,287	81,287	81,287	0	100.00%	100.00%	100.00%	0	81,287	81,287
740 LOANS, INTEREST	166,802	109,788	40,000	52,297	22,239	17,761	55.60%	39.23%	22.54%	(20,830)	43,069	37,597
790 OTHER DEBT SVC EXPENDITURES	14,800	14,370	15,000	12,978	12,775	2,225	85.17%	97.25%	100.00%	(1,200)	13,975	14,800
TOTAL DEBT SERVICE	262,889	205,445	136,287	146,562	116,301	19,986	85.34%	67.33%	50.85%	(22,030)	138,331	133,684
OTHER EXPENDITURES												
820 DUES, MEMBERSHIP, LICENSE, FEES	67,396	63,872	82,352	61,178	52,752	29,600	64.06%	96.72%	85.09%	(9,028)	61,780	57,345
891 TRA & PERA SPEC SITUATION PENSIO	134,947	130,286	147,051	147,051	0	147,051	0.00%	0.00%	0.00%	0	0	0

DESCRIPTION	June 30, 2020	June 30, 2021	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	January 31, 2022	January 31, 2021	January 31, 2020	Current YTD vs. Prior YTD	January 31, 2021	January 31, 2020
							% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
895 FED/NONPUBLIC INDIRECT (CHGBK)	(3,014)	(3,300)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
896 TAXES & SPECIAL ASSESSMENTS	68,267	79,004	74,912	76,641	36,802	38,110	49.13%	46.82%	38.18%	(188)	36,990	26,066
898 SCHOLARSHIPS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
899 MISCELLANEOUS EXPENDITURES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL OTHER EXPENDITURES	267,597	269,862	304,315	284,870	89,554	214,761	29.43%	36.60%	31.17%	(9,216)	98,770	83,411
OTHER FINANCING USES												
910 PERMANENT TRANSFER/OTHER FUNC	62,578	61,960	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	0	0.00%	0.00%	0.00%	0	0	0
TOTAL OTHER FINANCING USES	62,578	61,960	62,000	62,000	0	62,000	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL	46,165,156	47,839,606	51,194,993	50,037,491	23,974,331	27,220,662	46.83%	48.01%	47.98%	1,006,594	22,967,736	22,150,807



MN TRUST Monthly Statement

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

Statement Period
Jan 1, 2022 to Jan 31, 2022

Statement for the Account of:
WACONIA ISD 110

ACTIVITY SUMMARY

INVESTMENT POOL SUMMARY

	IS
Beginning Balance	\$51,194.46
Dividends	\$0.31
Credits	\$0.00
Checks Paid	\$0.00
Other Debits	(\$20.83)
Ending Balance	\$51,173.94
Average Monthly Rate	0.01%

THE FUND WILL BE CLOSED FEBRUARY 21ST IN OBSERVANCE OF THE PRESIDENTS' DAY HOLIDAY

TOTAL IS **\$51,173.94**

TOTAL FIXED INCOME **\$1,263,201.01**

ACCOUNT TOTAL **\$1,314,374.95**

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



WACONIA ISD 110

Statement Period

Jan 1, 2022 to Jan 31, 2022

TRANSACTION ACTIVITY

BEGINNING BALANCE							\$51,194.46
MN TRUST PORTFOLIO							
Transaction	Trade Date	Settle Date	Description	Redemption/Debit	Purchase/Credit	Share Price	Shares this Transaction
759573	01/19/22	01/19/22	Associated Banking Fee Redemption OPEB account maintenance - November 2021	(\$20.83)		\$1.00	(20.830)
761760	01/31/22	01/31/22	Dividend Reinvest		\$0.31	\$1.00	0.310
TOTALS FOR PERIOD				(\$20.83)	\$0.31		(20.520)
ENDING BALANCE							\$51,173.94



WACONIA ISD 110

Statement Period
Jan 1, 2022 to Jan 31, 2022

CURRENT PORTFOLIO

Type	Code	Holding ID	Trade	Settle	Maturity	Description	Cost	Rate	Face/Par	Market Value
IS				01/31/22		IS Account Balance	\$51,173.94	0.010%	\$51,173.94	\$51,173.94
CD	N	292724-1	12/09/21	12/09/21	06/15/22	THIRD COAST BANK, SSB	\$249,900.00	0.052%	\$249,967.13	\$249,900.00
SEC	6	49576-1	11/09/21	11/10/21	06/30/23	US TREASURY N/B (0.125%) 91282CCK5	\$279,770.31	0.175%	\$280,000.00	\$276,653.16
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	\$475,748.10
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:							\$1,314,374.95		\$1,300,139.31	\$1,300,175.20

Weighted Average Portfolio Yield: 0.237 %

Weighted Average Portfolio Maturity: 534.12 Days

Portfolio Summary:

Type	Allocation (%)	Allocation (\$)	Description
IS	3.94%	\$51,173.94	IS Activity
CD	38.19%	\$496,600.00	Certificate of Deposit
SEC	57.87%	\$752,401.26	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".

Deposit Codes:

N) Single FEIN

Security Codes:

6) Treasury Note

15) Municipal Bond



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.



PMA[®]
ASSET MANAGEMENT

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

January 1 - January 31, 2022

CLIENT

ISD No 110 OPEB Waconia
MN Equ

INCEPTION DATE

07/02/2021

RELATIONSHIP TEAM

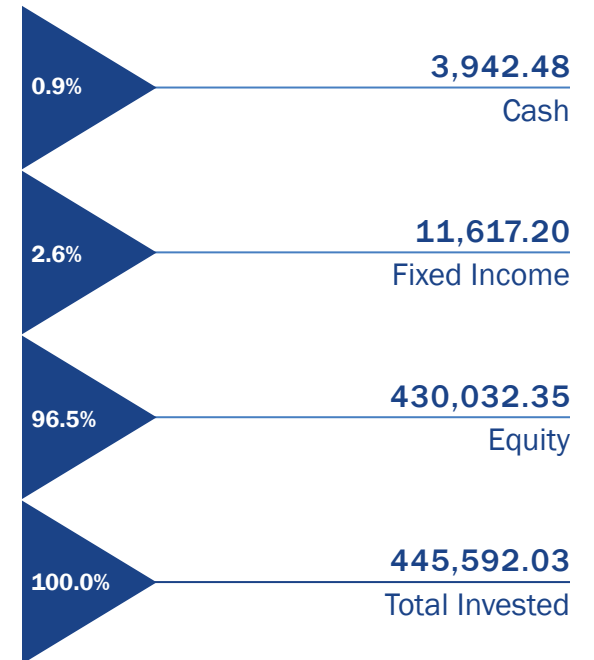
Mercy Ndungu
Institutional Portfolio
Manager
(612) 509-2583
mndungu@pmanetwork.
com

Steve Pumper
VP, Investment Services
(612) 509-2565
spumper@pmanetwork.com

PORTFOLIO OVERVIEW

	Value
Beginning Market Value	473,336.19
Contributions	0.00
Withdrawals	0.00
Net Investment Income	0.09
Unrealized Gain/Loss	(27,744.25)
Realized Gain/Loss	0.00
Ending Market Value	445,592.03

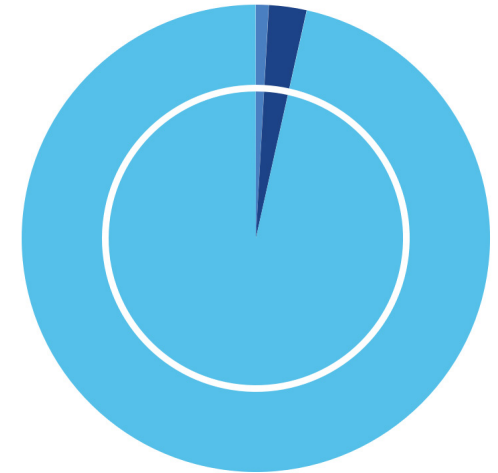
Compliance	Status
As of 01/31/2022	Compliant



INVESTMENT ALLOCATION

Sector	Amount	Allocation	Change	%
Cash				
TOTAL Cash	3,942.48	0.88%	0.09	0.00%
Fixed Income				
TOTAL Credit	11,617.20	2.61%	(247.80)	(2.09%)
Funds - Corporate	11,617.20	2.61%	(247.80)	(2.09%)
TOTAL Fixed Income	11,617.20	2.61%	(247.80)	(2.09%)
Equity				
TOTAL Domestic Equity	430,032.35	96.51%	(27,496.45)	(6.01%)
Funds - Large Cap	430,032.35	96.51%	(27,496.45)	(6.01%)
TOTAL Equity	430,032.35	96.51%	(27,496.45)	(6.01%)
TOTAL Invested	445,592.03	100.00%	(27,744.16)	(5.86%)

CURRENT PERIOD ALLOCATION



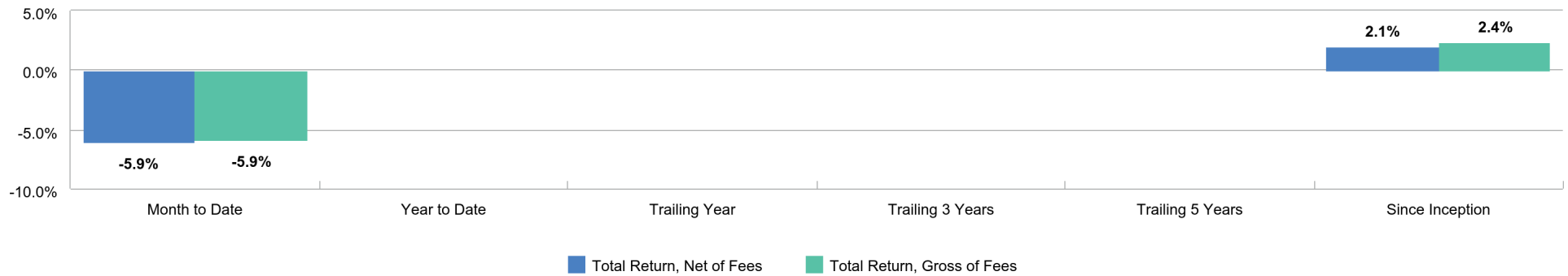
Asset Class

- Cash - 0.9%
- Fixed Income - 2.6%
- Equity - 96.5%

Sector

- Cash - 0.9%
- Credit - 2.6%
- Domestic Equity - 96.5%

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	(5.90%)	—	—	—	—	2.14%
Total Return, Gross of Fees	(5.86%)	—	—	—	—	2.44%

Since Inception Date: July 02, 2021

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

PERFORMANCE BY ASSET CLASS

Asset Class	Ending Market Value	Weight	Gross Total Return	Contribution
Cash	3,942.48	0.87%	0.00%	0.00%
Fixed Income	11,617.20	2.58%	(2.09%)	(0.05%)
Equity	430,032.35	96.55%	(6.01%)	(5.81%)
Portfolio Total	445,592.03	100.00%	(5.86%)	(5.86%)



Transaction and Interest Summary

January 1 - January 31, 2022

Trade Date	Settle Date	Quantity	Security	Ticker	Identifier	Unit Price	Amount	Gain / Loss
Cash								
<i>Money Market Fund Interest</i>								
01/31/2022	01/31/2022	0.00	GOLDMAN:FS GOVT INST	FGTXX	38141W273	—	0.09	—
—	—	0.00	Total Money Market Fund Interest	—	—	—	0.09	—

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														
<i>Cash</i>														
FGTXX	38141W273	3,942.39	GOLDMAN:FS GOVT INST	AAA	0.03%	01/31/2022	01/31/2022	3,942.39	1.0000	3,942.39	1.85	—	0.03%	0.03%
USD	CCYUSD	0.09	Receivable	AAA	0.00%	01/31/2022	01/31/2022	0.09	1.0000	0.09	0.00	—	0.00%	0.00%
—	—	3,942.48	—	AAA	0.03%	—	—	3,942.48	—	3,942.48	1.85	—	0.03%	0.03%
Fixed Income														
<i>Credit</i>														
<i>Funds - Corporate</i>														
BND	921937835	140.00	VANGUARD TOT BD ETF	—	—	—	—	11,995.20	82.9800	11,617.20	64.24	2.17%	—	—
—	—	140.00	—	NA	—	—	—	11,995.20	—	11,617.20	64.24	2.17%	—	—
Equity														
<i>Domestic Equity</i>														
<i>Funds - Large Cap</i>														
VTI	922908769	1,895.00	VANGUARD TSM IDX ETF	—	—	—	—	424,374.13	226.9300	430,032.35	3,033.13	1.29%	—	—
—	—	1,895.00	—	—	—	—	—	424,374.13	—	430,032.35	3,033.13	1.29%	—	—
Total Invested		5,977.48	—	AAA	0.03%	—	—	440,311.81	—	445,592.03	3,099.22	1.31%	0.03%	0.03%

Prudent Man Advisors, LLC doing business as PMA Asset Management, LLC ("PMA") is an investment adviser registered with the U.S. Securities and Exchange Commission.

This report is intended to detail investment advisory activity through your PMA advisory separately managed account (hereinafter "Account"). The information in this report is confidential and is intended for existing client use only. All transactions are reflected as of trade date. Information derived from sources other than PMA (including market value and market analytics), is believed to be accurate, but is not independently verified nor guaranteed to be accurate or complete. Accounting settings on PMA's accounting and reporting platform, provided by Clearwater Analytics, may not reflect your internal accounting methodology.

All expressions of opinion and predictions in this report are subject to change without notice. This report is not intended to be nor should it be relied upon in any way as a forecast or guarantee of future events regarding a particular investment or the markets in general. Certain security characteristics may include assumptions including, but not limited to, expected levels of volatility, prepayment rates, default rates and recovery rates. Future market experience may differ from these assumptions.

Past performance is not a guarantee of future results. As with all strategies, there is a risk of loss of all or portion of the amount invested.

Custodian Bank

Please note this report is not intended for clients to use as a replacement for custodial statements, which should be considered the official record for the Account. The custodian bank maintains control of all account assets, executes/settles all investment transactions and is the official record of securities, investments, cash holdings and transactions in the account. The custodian bank will provide you customer statements of your account and you are encouraged to compare PMA's statement to the custodian's statement and reconcile any differences. Many custodian banks use a settlement date basis which may result in the need to reconcile due to a timing difference. The custodian may also provide accounting information for all account assets, which may differ from your records or accounting information provided by PMA. The custodian may use different pricing sources or a different pricing hierarchy than PMA, which also may contribute to differences in the market value of your Account.

Legal or Tax Information

PMA and its employees do not offer tax or legal advice. You should consult with your tax and/or legal advisors before making any tax or legal related investment decisions. Cost data and realized gains/losses are provided for your informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your transactions. PMA does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported.

Account Assets, Cost, Valuation and Performance

In computing the market value of any asset of the Account, each security listed on any national securities exchange shall be valued at the last quoted sale price on the valuation date on the principal exchange on which such security is traded. The market values of many fixed income securities are provided by pricing services companies which utilize pricing evaluations based on various market and industry inputs. A hierarchy of pricing sources, which may include prices provided by PMA, is used to provide a price for each security on this report. Although PMA believes the price to be reliable, the values of the investments do not always represent the prices at which the investments could have been bought or sold. Performance is calculated for positions managed by PMA only. Market values for Unmanaged Assets are shown based on information provided by you or your custodian.

Ratings

Information provided for ratings is based upon a good faith inquiry of selected sources, but their accuracy and completeness cannot be guaranteed. Standard & Poor's and Moody's ratings may represent the long-term rating of the issue or issuer as available.

Risk

The securities in this Account are not guaranteed or otherwise protected by PMA, the FDIC (except for certain bank products) or by any government agency. Investment in securities involves risks, including the possible loss of the amount invested. In addition, past performance is no indication of future performance and the price or value of investments may fluctuate. Asset allocation does not assure or guarantee better performance and cannot eliminate the risk of investment losses.

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.

Notification of Changes

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.

Affiliated Entities

PMA provides investment advisory services to a broad range of clients through PMA Asset Management, LLC. PMA Securities, LLC is a broker-dealer and municipal advisor registered with the SEC and MSRB, and is a member of FINRA and SIPC. Public finance services and institutional brokerage services are offered through PMA Securities, LLC. All other products and services are provided by PMA Financial Network, LLC. PMA, PMA Securities, LLC and PMA Financial Network, LLC are under common ownership.

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.



PMA Asset Management, LLC
2135 CityGate Lane, 7th Floor
Naperville, IL 60563
630-657-6400

For more information visit www.pmanetwork.com

©2021 PMA Asset Management, LLC

2. UPCOMING ACTION ITEMS

2.A. Revised Budget for 2021-2022 SY

INDEPENDENT SCHOOL DISTRICT #110
Preliminary General Fund Budget - Operating Fund
Revenues and Expenditures by Object - Excluding Operating Capital and LTFM
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021

	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
Revenues and Other Sources:					
Local Property Tax Levies	\$ 5,838,912	\$ 6,190,346	\$ 6,186,305	\$ 7,874,696	\$ 7,874,697
Other Local and County Revenues	1,047,003	823,182	1,052,046	1,119,367	1,373,032
State Sources	36,976,245	38,227,273	38,105,731	38,983,409	39,057,262
Federal Sources	865,974	2,174,026	2,073,894	418,801	1,633,748
Sales and Other Financing Sources	4,958	17,255	9,456	7,800	364,730
Total Revenues and Other Sources	\$ 44,733,092	\$ 47,432,082	\$ 47,427,432	\$ 48,404,073	\$ 50,303,469
Expenditures and Other Uses:					
Salaries and Wages	\$ 27,350,460	\$ 27,689,307	\$ 27,514,505	\$ 27,992,265	\$ 29,166,348
Employee Benefits	10,004,564	10,542,945	10,682,092	10,724,586	10,944,980
Purchased Services	5,527,036	5,726,405	5,704,431	5,744,170	6,293,093
Supplies and Materials	1,183,367	2,148,417	1,820,029	1,722,815	2,491,401
Capital Expenditures	6,067	118,946	103,091	119,962	189,962
Debt Service	181,602	80,000	124,158	80,000	55,000
Other Expenditures and Financing Uses	261,808	290,071	253,749	277,789	298,189
TOTAL EXPENDITURES	\$ 44,514,904	\$ 46,596,091	\$ 46,202,055	\$ 46,661,587	\$ 49,438,973
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 218,188	\$ 835,991	\$ 1,225,377	\$ 1,742,486	\$ 864,496

Fund Balance at the Beginning of the Year	\$ (6,412,536)	\$ (6,194,343)	\$ (6,194,343)	\$ (5,358,352)	\$ (4,968,968)
Nonspendable	40,035	50,000	142,221	50,000	50,000
Restricted/Reserved					
Staff Development	-	-	-	-	-
Area Learning Center	-	-	2,728	-	-
Third Party Billing - Medical Assistance	8,583	13,500	63,767	15,500	15,500
Gifted and Talented	-	-	-	-	-
Safe Schools	15,664	15,664	16,468	6,613	6,613
Other Purposes	-	-	13,318	-	-
Unassigned	(6,258,625)	(5,437,516)	(5,207,470)	(3,687,979)	(4,342,974)
Fund Balance at the End of the Year	\$ (6,194,343)	\$ (5,358,352)	\$ (4,968,968)	\$ (3,615,866)	\$ (4,270,861)

INDEPENDENT SCHOOL DISTRICT #110
Preliminary General Fund Budget - Operating Fund
Revenues by Object and Expenditures by Finance Code - LTFM Program Only
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021

	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
Revenues and Other Sources:					
Local Property Tax Levies	\$ 406,450	\$ 203,028	\$ 179,176	\$ 334,719	\$ 334,719
Other Local and County Revenues	102,286	134,247	122,647	134,247	134,247
State Sources					
Federal Sources					
Sales and Other Financing Sources					
Total Revenues and Other Sources	\$ 508,736	\$ 337,275	\$ 301,823	\$ 468,966	\$ 468,966
Expenditures and Other Uses:					
Physical Hazards	\$ 48,620	\$ 51,250	\$ 24,431	\$ 51,199	\$ 51,199
Other Hazardous Materials	10,128	13,500	3,470	13,500	9,000
Environmental Health & Safety Management	85,334	88,525	72,687	88,422	88,422
Asbestos Removal	19,460	-	3,339	-	4,500
Fire Safety	28,992	35,000	24,221	35,000	35,000
Indoor Air Quality	2,977	1,000	518	1,000	1,000
Accessibility	204	-	56	-	-
Building Envelope (Excluding Roofs)	4,350	43,000	42,990	115,000	98,100
Building Hardware & Equipment	10,350	-	1,623	30,000	30,000
Interior Surfaces	14,217	20,010	19,277	20,000	40,000
Mechanical Systems	18,465	29,950	37,963	35,000	35,000
Roofing Systems	33,885	-	-	40,000	20,000
Site Projects	231,930	47,075	46,717	35,000	51,900
TOTAL EXPENDITURES	\$ 508,912	\$ 329,310	\$ 277,292	\$ 464,121	\$ 464,121
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (176)	\$ 7,965	\$ 24,531	\$ 4,845	\$ 4,845
Fund Balance at the Beginning of the Year	\$ 3,157	\$ 2,981	\$ 2,981	\$ 10,946	\$ 27,512
Reserved for LTFM & Health & Safety Programs	2,981	10,946	27,512	15,791	32,357
Fund Balance at the End of the Year	\$ 2,981	\$ 10,946	\$ 27,512	\$ 15,791	\$ 32,357

INDEPENDENT SCHOOL DISTRICT #110
Preliminary General Fund Budget - Operating Fund
Revenues and Expenditures by Object - Operating Capital Program Only
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021

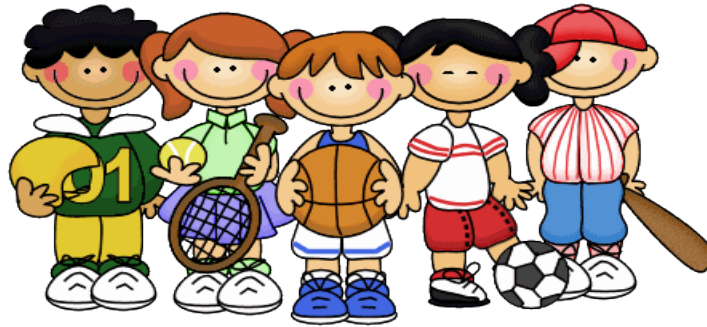
	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
Revenues and Other Sources:					
Local Property Tax Levies	\$ 536,456	\$ 683,152	\$ 658,767	\$ 795,909	\$ 795,909
Other Local and County Revenues	112,374	63,700	65,712	20,000	24,000
State Sources	679,297	661,479	638,974	624,139	624,139
Federal Sources	-	-	-	-	-
Sales and Other Financing Sources	-	-	-	-	-
Total Revenues and Other Sources	\$ 1,328,127	\$ 1,408,331	\$ 1,363,453	\$ 1,440,048	\$ 1,444,048
Expenditures and Other Uses:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Purchased Services	137,849	133,750	76,809	121,778	121,778
Supplies and Materials	223,987	212,713	144,150	262,713	262,713
Capital Expenditures	629,950	1,046,407	979,010	867,987	892,987
Debt Service	81,287	81,287	81,287	81,287	81,287
Other Expenditures and Financing Uses	68,267	78,200	79,004	74,912	74,912
TOTAL EXPENDITURES	\$ 1,141,340	\$ 1,552,357	\$ 1,360,260	\$ 1,408,677	\$ 1,433,677
Surplus or (Deficit) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 186,787	\$ (144,026)	\$ 3,193	\$ 31,371	\$ 10,371
Fund Balance at the Beginning of the Year	\$ 430	\$ 187,217	\$ 187,217	\$ 43,191	\$ 190,410
Reserved for Operating Capital	187,217	43,191	190,410	74,562	200,781
Fund Balance at the End of the Year	\$ 187,217	\$ 43,191	\$ 190,410	\$ 74,562	\$ 200,781

INDEPENDENT SCHOOL DISTRICT #110
Food Service Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
FUND BALANCE, JUNE 30	\$ 775,274	\$ 585,054	\$ 585,054	\$ 1,171,157	\$ 1,520,909
REVENUES:					
Local Sources	\$ 11,880	\$ 10,500	\$ 778	\$ 10,000	\$ 1,000
State Sources	91,702	60,000	64,322	-	32,500
Federal Sources	783,281	2,927,450	2,919,172	3,318,750	3,009,000
Local Sales and Reimbursements	1,241,240	5,000	146,969	155,000	190,000
TOTAL REVENUES	\$ 2,128,103	\$ 3,002,950	\$ 3,131,241	\$ 3,483,750	\$ 3,232,500
EXPENDITURES:					
Salaries and Wages	\$ 864,298	\$ 809,964	\$ 771,120	\$ 889,267	\$ 836,271
Employee Benefits	429,565	444,608	433,541	440,353	440,353
Purchased Services	131,202	118,525	88,581	117,500	117,500
Supplies and Materials	859,561	923,250	788,903	1,155,500	1,265,500
Capital Expenditures	26,657	120,000	112,940	487,500	532,500
Other Expenditures	7,040	500	301	2,500	2,500
TOTAL EXPENDITURES	\$ 2,318,323	\$ 2,416,847	\$ 2,195,386	\$ 3,092,620	\$ 3,194,624
SURPLUS OR (DEFICIT)	\$ (190,220)	\$ 586,103	\$ 935,855	\$ 391,130	\$ 37,876
FUND BALANCE, JUNE 30	\$ 585,054	\$ 1,171,157	\$ 1,520,909	\$ 1,562,287	\$ 1,558,785

INDEPENDENT SCHOOL DISTRICT #110
Community Education Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



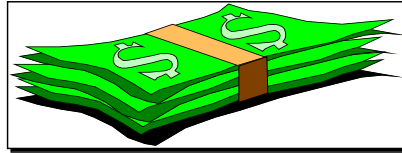
	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
TOTAL FUND BALANCE, JUNE 30	\$ 602,832	\$ 394,769	\$ 394,769	\$ 302,341	\$ 395,717
REVENUES:					
Local Sources	\$ 2,265,793	\$ 2,127,779	\$ 2,176,919	\$ 2,652,369	\$ 2,647,369
State Sources	406,078	406,163	433,146	430,958	430,958
Federal Sources	-	85,230	85,230	-	-
Local Sales and Reimbursements	-	-	-	-	-
Other Financing Sources	62,578	62,000	62,353	62,000	62,000
TOTAL REVENUES	\$ 2,734,449	\$ 2,681,172	\$ 2,757,648	\$ 3,145,327	\$ 3,140,327
EXPENDITURES:					
Salaries and Wages	\$ 1,735,695	\$ 1,660,991	\$ 1,639,172	\$ 1,676,458	\$ 1,684,858
Employee Benefits	570,467	572,126	536,868	567,219	550,219
Purchased Services	452,753	375,500	412,419	419,625	432,125
Supplies and Materials	176,781	149,183	145,407	214,373	224,373
Capital Expenditures	3,672	11,500	19,339	11,000	40,690
Other Expenditures	3,144	4,300	3,495	4,300	4,300
TOTAL EXPENDITURES	\$ 2,942,512	\$ 2,773,600	\$ 2,756,700	\$2,892,975	\$2,936,565
SURPLUS OR (DEFICIT)	\$ (208,063)	\$ (92,428)	\$ 948	252,352	203,762
FUND BALANCE, JUNE 30	\$ 394,769	\$ 302,341	\$ 395,717	\$ 554,693	\$ 599,479

INDEPENDENT SCHOOL DISTRICT #110
Construction Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
FUND BALANCE, JUNE 30	\$ 896,037	\$ (24,032)	\$ (24,032)	\$ -	\$ -
REVENUES:					
Local Sources	\$ 189,101	\$ -	\$ -	\$ -	\$ -
State Sources	-	-	-	-	-
Federal Sources	-	-	-	-	-
Other Sources	-	24,032	24,032	-	-
TOTAL REVENUES	\$ 189,101	\$ 24,032	\$ 24,032	\$ -	\$ -
EXPENDITURES:					
Construction Expenditures	1,109,170	-	-	-	-
TOTAL EXPENDITURES	\$ 1,109,170	\$ -	\$ -	\$ -	\$ -
SURPLUS OR (DEFICIT)	\$ (920,069)	\$ 24,032	\$ 24,032	\$ -	\$ -
FUND BALANCE, JUNE 30	\$ (24,032)	\$ -	\$ -	\$ -	\$ -

INDEPENDENT SCHOOL DISTRICT #110
Debt Service Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
FUND BALANCE, JUNE 30	\$ 1,477,124	\$ 1,182,969	\$ 1,182,969	\$ 1,454,664	\$ 1,492,366
REVENUES:					
Local Sources	\$ 8,341,311	\$ 8,701,850	\$ 8,665,597	\$ 9,133,582	\$ 9,133,582
State Sources	626,057	724,601	724,600	437,265	437,265
Sale of Bonds	-	-	-	-	-
Other Financing Sources	(48)	-	73,956	-	-
TOTAL REVENUES	\$ 8,967,320	\$ 9,426,451	\$ 9,464,153	\$ 9,570,847	\$ 9,570,847
EXPENDITURES:					
Debt Service Expenditures	\$ 9,261,475	\$ 9,154,756	\$ 9,154,756	\$ 9,404,619	\$ 9,404,619
Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,261,475	\$ 9,154,756	\$ 9,154,756	\$ 9,404,619	\$ 9,404,619
SURPLUS OR (DEFICIT)	\$ (294,155)	\$ 271,695	\$ 309,397	\$ 166,228	\$ 166,228
FUND BALANCE, JUNE 30	\$ 1,182,969	\$ 1,454,664	\$ 1,492,366	\$ 1,620,892	\$ 1,658,594

INDEPENDENT SCHOOL DISTRICT #110
Trust Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
FUND BALANCE, JUNE 30	\$ 115,015	\$ 110,194	\$ 110,194	\$ 27,000	\$ 27,100
REVENUES					
Local Sources:	\$ 9,873	\$ 9,000	\$ 9,049	\$ 11,500	\$ 11,500
TOTAL REVENUES	\$ 9,873	\$ 9,000	\$ 9,049	\$ 11,500	\$ 11,500
EXPENDITURES					
Scholarships and Other Miscellaneous	\$ 14,694	\$ 92,194	\$ 92,143	\$ 9,500	\$ 9,500
TOTAL EXPENDITURES	\$ 14,694	\$ 92,194	\$ 92,143	\$ 9,500	\$ 9,500
PROJECTED SURPLUS OR (DEFICIT)	\$ (4,821)	\$ (83,194)	\$ (83,094)	\$ 2,000	2,000
PROJECTED FUND BALANCE, JUNE 30	\$ 110,194	\$ 27,000	\$ 27,100	\$ 29,000	\$ 29,100

INDEPENDENT SCHOOL DISTRICT #110
Dental Benefits Internal Service Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited	Revised	Audited	Preliminary	Revised
	Actuals	Budget	Actuals	Budget	Budget
FUND BALANCE, JUNE 30	\$ 287,104	\$ 292,030	\$ 270,030	\$ 270,030	\$ 220,049
REVENUES					
Local Sources:	\$ 391,593	\$ 410,000	\$ 370,835	\$ 427,500	\$ 427,500
TOTAL REVENUES	\$ 391,593	\$ 410,000	\$ 370,835	\$ 427,500	\$ 427,500
EXPENDITURES					
Dental Claims Paid	\$ 386,667	\$ 432,000	\$ 420,816	\$ 423,500	\$ 423,500
TOTAL EXPENDITURES	\$ 386,667	\$ 432,000	\$ 420,816	\$ 423,500	\$ 423,500
PROJECTED SURPLUS OR (DEFICIT)	\$ 4,926	\$ (22,000)	\$ (49,981)	\$ 4,000	\$ 4,000
PROJECTED FUND BALANCE, JUNE 30	\$ 292,030	\$ 270,030	\$ 220,049	\$ 274,030	\$ 224,049

INDEPENDENT SCHOOL DISTRICT #110
OPEB Irrevocable Trust Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
FUND BALANCE, JUNE 30	\$ 2,139,334	\$ 1,987,554	\$ 1,987,554	\$ 1,791,754	\$ 1,748,701
REVENUES					
Investment Income: (Net of Fees)	\$ 80,084	\$ 40,000	\$ 52,573	\$ 40,000	\$ 75,000
TOTAL REVENUES	\$ 80,084	\$ 40,000	\$ 52,573	\$ 40,000	\$ 75,000
EXPENDITURES					
Employee Insurances	\$ 231,864	\$ 235,800	\$ 291,426	\$ 230,000	\$ 230,000
TOTAL EXPENDITURES	\$ 231,864	\$ 235,800	\$ 291,426	\$ 230,000	\$ 230,000
PROJECTED SURPLUS OR (DEFICIT)	\$ (151,780)	\$ (195,800)	\$ (238,853)	\$ (190,000)	\$ (155,000)
PROJECTED FUND BALANCE, JUNE 30	\$ 1,987,554	\$ 1,791,754	\$ 1,748,701	\$ 1,601,754	\$ 1,593,701

INDEPENDENT SCHOOL DISTRICT #110
OPEB Debt Service Fund Preliminary Budget
2021-2022 with Comparative Information for years 2019-2020 through 2020-2021



	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	Audited Actuals	Revised Budget	Audited Actuals	Preliminary Budget	Revised Budget
FUND BALANCE, JUNE 30	\$ 72,851	\$ 73,708	\$ 73,708	\$ 73,920	\$ -
REVENUES:					
Local Sources	\$ 857	\$ 212	\$ 248	\$ -	\$ -
State Sources	-	-	-	-	-
TOTAL REVENUES	\$ 857	\$ 212	\$ 248	\$ -	\$ -
EXPENDITURES					
Other Financing Uses	\$ -	\$ -	\$ 73,956	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ 73,956	\$ -	\$ -
PROJECTED SURPLUS OR (DEFICIT)	\$ 857	\$ 212	\$ (73,708)	\$ -	\$ -
PROJECTED FUND BALANCE, JUNE 30	\$ 73,708	\$ 73,920	\$ -	\$ 73,920	\$ -

2.B. Capital Budget for 2022-2023 SY

**Independent School District #110
Capital Programs
2022- 2023 School Year**

Estimated Beginning Reserved Fund Balances, July 1, 2022 **\$ 200,782**

Projected Revenue:

Capital Facilities Aid	\$ 621,044
Capital and Lease Levy Adjustments	-
Lease Levy - (Annual Maximum - \$940,905)	627,587
Capital Facilities Levy	201,675
Facility and Equipment Bonds Adjustment	-
Scoreboard Ad Revenue	20,000

Total Revenue **\$ 1,470,306**

Projected Capital Facilities Expenditures:

Lease Levy Expenses 632,478

Building Improvements -

Bayview -

Southview -

Middle School -

High School -

Scoreboard Payment	81,287
Doorway between High School and Safari Island	7,500

District Wide -

City Street Assessments	74,912
Maintenance and Custodial Equipment and Contingency	50,000

Total Projected Capital Facilities Expenditures **\$ 846,177**

Projected Capital Equipment Expenditures:

Copy and Postage Machine Leases	55,000
Project Lead the Way and Curriculum Development Allocation	250,000
Technology Allocation	200,000
School Equipment Allocation	125,000

Total Projected Capital Equipment Expenditures: **\$ 630,000**

Total Capital Programs: **\$ 1,476,177**

Estimated Total Ending Fund Balance - June 30, 2023 **\$ 194,911**

2.C. LTFM Budget for 2022-2023 SY

**Independent School District #110
Long Term Facilities Maintenance Programs
2022 - 2023 School Year**

Estimated Beginning Reserved Fund Balances, July 1, 2022	\$ 27,512
Projected Revenue net of Debt Service Payments:	\$ 523,769
Projected Non-Debt Service LTFM Expenditures:	
Health and Safety Projects	\$ 189,121
 Building and Site Projects Expenditures -	
Bayview -	
Replace Carpeting in classrooms - \$4,500 each	31,500
Laketown -	
Other	-
Southview -	
Replace Carpeting in classrooms - \$4,500 each	18,000
Middle School -	
Stage Floor Refinishing	50,000
Stairwell Treads Replacement	20,000
Bleachers Repair - Replace Drive Wheels	15,000
York Rooftop Chiller Major Repairs	5,000
Reroof Garages	10,000
High School -	
Repair of Boiler	75,000
School District share of Safari Lap Pool Filter System Replacement	35,000
Lower C House A/C Condensor Replacement	15,000
District Wide -	
Professional Turf and Renovation - Annual Field Maintenance	30,000
Restripe parking lots	10,000
Contingency Reserve	20,000
 Total Building and Site Project Expenditures	 \$ 334,500
 Estimated Ending Fund Balance, June 30, 2023	 \$ 27,660

3. **OTHER ITEMS**

4. **FUTURE ITEMS**