

Independent School District #2689
 FY22 Original General Fund Revenue and Expenditures
 June 18th, 2020

FY22 Projected Original Revenue	\$14,136,662.00
FY22 Projected Original Expenditures	(\$15,278,810.00)
FY22 Projected Deficit	<u>(\$1,142,148.00)</u>

Independent School District #2689			
FY22 Original General Fund Revenue			
June 18th, 2021			
	22 Original Budget	21 Revised Budget	Difference
General Education Aid			
Basic Skills	\$516,330.00	\$631,704.00	(\$115,374.00)
Basic Skills Extended Time	\$0.00	\$21,554.00	(\$21,554.00)
Gifted and Talented	\$15,165.00	\$15,545.00	(\$380.00)
Learning and Development	\$234,042.00	\$241,347.00	(\$7,305.00)
Staff Development	\$151,960.00	\$160,077.00	(\$8,117.00)
Operating Capital	\$69,365.00	\$99,784.00	(\$30,419.00)
Miscellaneous Local Taxes	\$18,000.00	\$14,400.00	\$3,600.00
County Apportionment	\$30,000.00	\$25,266.00	\$4,734.00
Endowment	\$48,000.00	\$48,000.00	\$0.00
Literacy Incentive Aid	\$53,294.00	\$56,690.00	(\$3,396.00)
Unrestricted General Ed Revenue	\$8,431,149.00	\$8,665,596.00	(\$234,447.00)
Share Time Aid	\$5,987.00	\$2,588.00	\$3,399.00
Acheivement and Ingegration Aid	\$76,940.00	\$80,969.00	(\$4,029.00)
Total General Education Aid	\$9,650,232.00	\$10,063,520.00	(\$413,288.00)
Levies			
Operating Capital Levy	\$181,491.00	\$149,791.00	\$31,700.00
Safe Schools Levy	\$43,752.00	\$43,647.00	\$105.00
Career and Technical Levy	\$51,291.00	\$60,744.00	(\$9,453.00)
Achievement and Integration Levy	\$32,985.00	\$34,827.00	(\$1,842.00)
Long Term Facilities Maintenance Levy	\$312,391.00	\$311,476.00	\$915.00
General Fund Levy	\$1,020,780.00	\$931,093.00	\$89,687.00
OPEB Levy	\$51,662.00	\$31,940.00	\$19,722.00
Disparity	\$17,500.00	\$17,690.00	(\$190.00)
Homestead Ag Mkt Value Credit	\$20,000.00	\$18,794.00	\$1,206.00
Abatement	\$468.00	\$1,000.00	(\$532.00)
Total Levies	\$1,732,320.00	\$1,601,002.00	\$131,318.00
Other Aid			
Special Education Aid	\$1,051,967.00	\$1,570,000.00	(\$518,033.00)
Third Party Pay	\$60,000.00	\$32,000.00	\$28,000.00
Non-Public Transportation Aid	\$18,467.00	\$20,723.00	(\$2,256.00)
LongTerm Facilities Maintenance Aid	\$60,500.00	\$63,138.00	(\$2,638.00)
Sale of Materials	\$600.00	\$300.00	\$300.00
Misc Rev through MDE	\$8,750.00	\$9,700.00	(\$950.00)
Total Miscellaneous	\$1,200,284.00	\$1,695,861.00	(\$495,577.00)
Local and Federal Revenue			
Participation Fees	\$41,780.00	\$24,005.00	\$17,775.00
Gate Receipts	\$37,500.00	\$44,300.00	(\$6,800.00)
Insurance Recovery	\$0.00	\$0.00	\$0.00
Interest Income	\$18,900.00	\$37,184.00	(\$18,284.00)
Rent School Facilities	\$4,200.00	\$18,000.00	(\$13,800.00)
Gifts/Donations	\$12,250.00	\$13,850.00	(\$1,600.00)
Miscellaneous Revenue	\$91,828.00	\$250,393.00	(\$158,565.00)
Federal Title Programs	\$363,005.00	\$320,140.00	\$42,865.00
Federal Aid Thru Other Agencies	\$13,000.00	\$24,745.00	(\$11,745.00)
ESSER I COVID Fin 151	\$0.00	\$157,228.00	(\$157,228.00)
CARES CFR COVID Fin 154	\$0.00	\$313,038.00	(\$313,038.00)
ESSER II COVID Fin 155	\$849,568.00	\$0.00	\$849,568.00
ESSER III Lost Learning COVID Fin 161	\$22,802.00	\$0.00	\$22,802.00
Expanded Summer Programming COVID Fin 163	\$24,475.00	\$0.00	\$24,475.00
Expander Summer Programming Gov Fin 150	\$40,127.00	\$0.00	\$40,127.00
CEM Grant	\$5,680.00	\$8,529.00	(\$2,849.00)
Reimbursement from MN School Districts	\$28,711.00	\$26,000.00	\$2,711.00
Out of District Tuition	\$0.00	\$2,000.00	(\$2,000.00)
	\$1,553,826.00	\$1,239,412.00	\$314,414.00
Grand Total	\$14,136,662.00	\$14,599,795.00	(\$463,133.00)

Independent School District #2689				
FY21 Original General Fund Expenditures				
June 18th, 2021				
	Code	22 Original Budget	21 RVSD Budget	Difference
Administrative Salaries	110	\$562,477.00	\$538,902.00	\$23,575.00
Teacher Salaries	140	\$4,659,764.00	\$4,444,459.00	\$215,305.00
Non-Licensed Classroom Personnel	141	\$137,350.00	\$190,673.00	(\$53,323.00)
Licensed Instructional Support Personnel	143	\$59,000.00	\$0.00	\$59,000.00
Non-Licensed Instructional Support Personnel	144	\$71,733.00	\$35,028.00	\$36,705.00
Substitute Salaries	145	\$106,000.00	\$106,224.00	(\$224.00)
Substitute Non-Licensed Classroom	146	\$40,000.00	\$45,000.00	(\$5,000.00)
Language Pathologist	152	\$77,090.00	\$74,483.00	\$2,607.00
School Nurse	154	\$56,706.00	\$55,930.00	\$776.00
Social Worker	156	\$41,659.00	\$0.00	\$41,659.00
Certified Paraprofessional	161	\$437,274.00	\$404,157.00	\$33,117.00
Certified One-to-One Paraprofessional	162	\$212,321.00	\$213,267.00	(\$946.00)
School Counselor	165	\$163,996.00	\$143,332.00	\$20,664.00
Non-Instructional Support	170	\$727,919.00	\$713,044.00	\$14,875.00
DAPE Specialist	174	\$15,000.00	\$56,000.00	(\$41,000.00)
Other Salary Payment	185	\$577,394.00	\$361,776.00	\$215,618.00
Severance	191	\$21,825.00	\$23,979.00	(\$2,154.00)
FICA	210	\$609,540.00	\$562,483.00	\$47,057.00
PERA	214	\$127,974.00	\$120,932.00	\$7,042.00
TRA	218	\$517,337.00	\$465,800.00	\$51,537.00
Health Insurance	220	\$631,460.00	\$552,970.00	\$78,490.00
Life Insurance	230	\$5,415.00	\$5,574.00	(\$159.00)
Group Dental Insurance	235	\$1,191.00	\$1,115.00	\$76.00
Long Term Disability	240	\$340.00	\$336.00	\$4.00
TSA Match	250	\$92,363.00	\$89,225.00	\$3,138.00
Employer Sponsored H S A	251	\$57,723.00	\$80,296.00	(\$22,573.00)
Workmens Comp	270	\$58,758.00	\$49,069.00	\$9,689.00
Unemployment Compensation	280	\$5,000.00	\$5,000.00	\$0.00
Other Post Employment Benefits	291	\$44,759.00	\$66,928.00	(\$22,169.00)
Total Salaries and Fringe		\$10,119,368.00	\$9,405,982.00	\$713,386.00
Other Employee Benefits	299	\$0.00	\$0.00	\$0.00
Fed Sub Awards under \$25,000.00	303	\$31,000.00	\$37,364.00	(\$6,364.00)
Fed Sub Awards over \$25,000.00	304	\$1,100.00	\$15,160.00	(\$14,060.00)
Consulting and Servicing Fees	305	\$289,165.00	\$143,178.00	\$145,987.00
School Resource Officer	310	\$46,350.00	\$45,000.00	\$1,350.00
Services Purchased from Coop	316	\$126,641.00	\$132,714.00	(\$6,073.00)
Computer and Technology Services	319	\$0.00	\$0.00	\$0.00
Communications/Phone	320	\$41,590.00	\$52,877.00	(\$11,287.00)
Postage and Express	329	\$8,932.00	\$8,735.00	\$197.00
Utility Services	330	\$280,246.00	\$287,308.00	(\$7,062.00)
Property Insurance	340	\$100,576.00	\$97,821.00	\$2,755.00
Repairs and Maintenance	350	\$72,437.00	\$100,316.00	(\$27,879.00)
Transportation	360	\$1,216,532.00	\$1,150,053.00	\$66,479.00
Travel	366	\$143,984.00	\$106,577.00	\$37,407.00
Entry Fees/Student Travel	369	\$52,849.00	\$49,725.00	\$3,124.00
Rentals and Leases	370	\$86,532.00	\$83,248.00	\$3,284.00
To Other MN School Districts	390	\$60,000.00	\$103,685.00	(\$43,685.00)
To Out of State Districts	392	\$59,600.00	\$62,200.00	(\$2,600.00)
Special Ed Contracted Services	393	\$178,737.00	\$263,450.00	(\$84,713.00)
To Non-Ed Agency	394	\$174,350.00	\$175,100.00	(\$750.00)
Special Ed Salary Purchased from Co-op	396	\$435,385.00	\$358,243.00	\$77,142.00
Special Ed Benefits Purchased Co-op	397	\$23,767.00	\$62,251.00	(\$38,484.00)
Charge Back	398	\$0.00	\$0.00	\$0.00
General Supplies	401	\$264,015.00	\$199,986.00	\$64,029.00
Non-Instructional Computer Software	405	\$77,464.00	\$52,330.00	\$25,134.00
Instructional Software License	406	\$58,032.00	\$62,808.00	(\$4,776.00)
Instructional Supplies	430	\$144,284.00	\$170,626.00	(\$26,342.00)
Individualized Materials	433	\$31,375.00	\$25,923.00	\$5,452.00
Fuel for Buildings	440	\$87,200.00	\$91,684.00	(\$4,484.00)
Non-Instructional Tech Supplies	455	\$15,000.00	\$11,300.00	\$3,700.00
Instructional Tech Supplies	456	\$0.00	\$18,961.00	(\$18,961.00)
Textbooks/Workbooks	460	\$80,713.00	\$82,527.00	(\$1,814.00)
Standardized tests	461	\$2,800.00	\$2,422.00	\$378.00
Non-Instructional Tech Devices	465	\$4,000.00	\$15,656.00	(\$11,656.00)
Instructional Technology Devices	466	\$58,993.00	\$246,406.00	(\$187,413.00)
Library Books	470	\$17,800.00	\$17,800.00	\$0.00
Audio Visual Aids	480	\$0.00	\$0.00	\$0.00
Electronic Format	485	\$4,000.00	\$2,600.00	\$1,400.00
Cap Noninstructional Tech Software	505	\$8,500.00	\$8,500.00	\$0.00
Cap Instructional Tech Software	506	\$0.00	\$0.00	\$0.00

Site or Grounds Acquisition	510	\$255,000.00	\$15,000.00	\$240,000.00
Building Acquisition and Construction	520	\$75,000.00	\$306,594.00	(\$231,594.00)
Equipment Purchased	530	\$102,759.00	\$217,301.00	(\$114,542.00)
Special Education Equipment	533	\$0.00	\$5,000.00	(\$5,000.00)
Chargeback	545	\$0.00	\$0.00	\$0.00
Eligible Pupil Transportation	548	\$70,000.00	\$0.00	\$70,000.00
Vehicles Purchased	550	\$60,000.00	\$0.00	\$60,000.00
Technology Equipment	555	\$76,215.00	\$101,167.00	(\$24,952.00)
Technology Equipment Special Education	556	\$7,547.00	\$0.00	\$7,547.00
Principal on Capital Lease	580	\$75,000.00	\$73,000.00	\$2,000.00
Interest on Capital Lease	581	\$17,026.00	\$19,357.00	(\$2,331.00)
Dues and Memberships	820	\$23,196.00	\$28,323.00	(\$5,127.00)
Taxes and Special Assessments	896	\$1,250.00	\$1,250.00	\$0.00
Affordable Care Act Penalties	897	\$10,500.00	\$10,440.00	\$60.00
Scholarships	898	\$0.00	\$0.00	\$0.00
Miscellaneous Other Expenses	899	\$2,000.00	\$5,000.00	(\$3,000.00)
Contingency		\$100,000.00	\$90,368.00	\$9,632.00
Total		\$15,278,810.00	\$14,623,316.00	\$655,494.00
There is a total of \$100,000.00 Contingency included in this budget.				

Independent School District #2689			
FY22 Overall Budget			
Food Service Fund			
FY22 Projected Revenue			\$1,370,021.00
FY22 Projected Expenditures			(\$1,448,409.00)
FY22 Projected Deficit			(\$78,388.00)
Preliminary Budget			
06.30.20 Fund Balance			\$499,014.00
Projected FY21 Deficit			(\$130,741.00)
Projected 6.30.21 Fund Balance			\$368,273.00
Projected FY22 Deficit			(\$78,388.00)
Projected 06.30.22 Fund Balance			\$289,885.00

Independent School District #2689					
FY22 Original Food Service Revenue					
Food Service Fund					
Classification		Code	FY22 ORIG Budget	FY21 REV Budget	Change
Interest Income		092	\$8,400.00	\$18,000.00	(\$9,600.00)
Miscellaneous Local Revenue		099	\$5,000.00	\$0.00	\$5,000.00
State Aids and Grants		300	\$553.00	\$63,900.00	(\$63,347.00)
School Lunch Federal		471	\$0.00	\$56,000.00	(\$56,000.00)
Free-Reduced Lunch		472	\$0.00	\$221,000.00	(\$221,000.00)
Commodity Distribution		474	\$60,000.00	\$65,000.00	(\$5,000.00)
Special Milk Program		475	\$0.00	\$0.00	\$0.00
Breakfast		476	\$0.00	\$124,000.00	(\$124,000.00)
Snacks		477	\$147,217.00	\$0.00	\$147,217.00
Summer Food Program		479	\$1,125,677.00	\$33,000.00	\$1,092,677.00
Sales to Pupils		601	\$22,674.00	\$330,000.00	(\$307,326.00)
Special Function Food Sales		608	\$500.00	\$17,000.00	(\$16,500.00)
Total			\$1,370,021.00	\$927,900.00	\$442,121.00

Independent School District #2689					
FY22 Original Food Service Expenditures					
Food Service Fund					
Classification		Code	FY22 ORIG Budget	FY21 REV Budget	Change
Unemployment Compensation		280	\$0.00	\$0.00	\$0.00
Consulting Fees		305	\$1,133,909.00	\$796,000.00	\$337,909.00
Postage and Express		329	\$1,100.00	\$5,750.00	(\$4,650.00)
Repairs and Maintenance		350	\$12,000.00	\$10,000.00	\$2,000.00
Travel		366	\$400.00	\$1,200.00	(\$800.00)
General Supplies		401	\$14,000.00	\$26,391.00	(\$12,391.00)
NonInstr Computer Software		405	\$8,000.00	\$4,300.00	\$3,700.00
Food		490	\$0.00	\$0.00	\$0.00
Commodities		491	\$60,000.00	\$65,000.00	(\$5,000.00)
Equipment Purchased		530	\$219,000.00	\$150,000.00	\$69,000.00
Technology Equipment		555	\$0.00	\$0.00	\$0.00
Total			\$1,448,409.00	\$1,058,641.00	\$389,768.00

FY22 Community Education Fund Balance	
06/30/2020 Actual Fund Balance	\$212,632.00
FY21 Estimated Revenue Over Expenditures	\$6,944.00
06/30/2021 Estimated Fund Balance	\$219,576.00
FY22 Estimated Revenue Over Expenditures	\$3,818.00
06/30/2022 Estimated Fund Balance	\$223,394.00

FY 22 Original Budget	
Community Education	
Projected Revenue	
Interest Income	\$4,200.00
Community Education Levy	\$35,770.00
Disparity	\$2,700.00
Ag Market Value Credit	\$3,400.00
Abatement	\$37.00
Non-Public Aid	\$0.00
Drivers Education Fees	\$20,000.00
Community Soccer League	\$500.00
Youth Traveling Basketball	\$6,000.00
JO Volleyball	\$3,000.00
Youth Football	\$2,000.00
Little Arrow Wrestling	\$900.00
Little Arrow Running Club	\$800.00
Babysitting Class	\$600.00
Home-Visiting Levy	\$1,050.00
Home Visiting Aid	\$0.00
Pre-School Screening	\$5,020.00
After School Enrichment Levy	\$14,278.00
Youth Service Levy	\$7,718.00
Public Library	\$151,150.00
Total Projected Revenue	\$259,123.00
Projected Expenditures	
Drivers Education	\$24,072.00
Director and Assistant Salary and Benefits	\$26,281.00
Advertisement, Postage, Prof Dues	\$725.00
Community Soccer League	\$500.00
Little Arrow Wrestling	\$900.00
Little Arrow Running Club	\$800.00
Babysitting Class	\$600.00
Traveling Youth Basketball	\$6,000.00
JO Volleyball	\$3,000.00
Youth Football	\$2,000.00
Preschool Screening	\$5,277.00
After School Program	\$5,000.00
Summer Recreation Programs	\$12,000.00
Public Library	\$151,150.00
PAS Contribution to Public Library	\$17,000.00
	\$255,305.00
FY22 Projected Original Revenue	\$259,123.00
FY22 Projected Original Expenditures	(\$255,305.00)
Total Projected Revenue over Expenditures	\$3,818.00

FY 22 Original Budget						
Learning Readiness/Preschool						
Aid						\$46,935.00
Tuition	(Parents, Pathways II, Special Needs)					\$81,000.00
E-Rate Reimbursement Internet						\$923.00
Total Projected Revenue						\$128,858.00
Salaries and Benefits						\$175,706.00
Instructional Supplies						\$2,099.00
Travel						\$150.00
General Supplies						\$203.00
Postage						\$150.00
Entry Fees Student Travel						\$500.00
Standarized Tests						\$1,975.00
Total Projected Expenditures						\$180,783.00
Projected Expenditures over Revenue						\$51,925.00
06.30.2020 Negative Fund Balance						(\$38,262.00)
FY21 Projected Revenue over Expenditures						\$49,905.00
Projected 06.30.2021 Positive Fund Balance						\$11,643.00
FY22 Projected Expenditures over Revenue						(\$51,925.00)
06.30.2022 Projected Negative Fund Balance						(\$40,282.00)

FY 22 Original Budget						
Early Childhood Family Education						
Levy						\$52,105.00
Aid						\$5,023.00
Tuition						\$1,300.00
Other						\$0.00
Total Projected Revenue						\$58,428.00
Salaries and Benefits						\$18,374.00
Postage						\$450.00
Instructional Supplies						\$2,000.00
Entry Fees						\$450.00
Total Projected Expenditures						\$21,274.00
Projected Revenue Over Expenditures						\$37,154.00
06.30.2020 Positive Fund Balance						\$136,966.00
FY21 Projected Revenue over Expenses						\$35,559.00
Projected 06.30.2021 Positive Fund Balance						\$172,525.00
FY22 Projected Revenue over Expenditures						\$37,154.00
06.30.2022 Projected Positive Fund Balance						\$209,679.00

Independent School District #2689				
FY22 Debt Service Fund Revenue and Expenditures				
June 18th, 2021				
FY22 Debt Service Revenue				\$1,837,468.00
FY22 Debt Service Expenditures				(\$1,834,600.00)
Difference				\$2,868.00

Independent School District #2689				
FY22 Original Debt Service Fund Expenditures				
June 18th, 2021				
		Code	22 Original Budget	21 Revised Budget
				Difference
Bond Redemption		710	\$855,000.00	\$395,000.00
Bond Interest		720	\$979,600.00	\$1,440,730.00
Total Expenditures			\$1,834,600.00	\$1,835,730.00
				(\$1,130.00)

Independent School District #2689				
FY22 Debt Service Revenue				
June 18th, 2021				
			22 Orig Budget	21 RVSD Budget
				Difference
Levy			\$1,117,882.00	\$1,267,477.00
Interest Income			\$3,500.00	\$9,616.00
Disparity Reduction			\$36,000.00	\$34,886.00
Homestead/Ag Mkt Value Credit			\$44,752.00	\$44,752.00
Ag to School Credit			\$635,334.00	\$513,496.00
Total Debt Service Fund Revenue			\$1,837,468.00	\$1,870,227.00
				(\$32,759.00)

Independent School District #2689
FY22 Original Budget
Building Construction Fund

Projected 6.30.2021 Fund Balance	\$5,204,140.00
FY22 Construction Costs	(\$5,204,140.00)
Projected 6.30.2022 Fund Balance	<u>\$0.00</u>