



Winona Area Public Schools
School Year 2021-2022
Preliminary Budget

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A Little History Lesson...

The origin story of Winona Area Public Schools begins before the Civil War. On March 7, 1861, by a special act of the Minnesota State Legislature, a common school district in the City of Winona — Special District 5 — was established, beginning the district’s proud history of welcoming all learners.

The first meeting of the School Board of Education of the City of Winona was held April 19, 1861, but it wasn’t until 1867 that the first school building was constructed. After years of renting space around Winona, the district constructed Central School at the corner of Broadway and Market streets. At its dedication, it was heralded as one of the finest schools in the northwest. It had 18 rooms with a capacity of 600 students and was built at a cost of \$50,000. The first commencement was held in 1871 — Charlotte Ada Prentiss was the valedictorian of a class that also included Frank B. Dunlap, Willie Selonious Hunt, Newell Hiram Hamilton, George Silas Doug and Rinaldo R. Briggs — and a school library was opened in 1872.

As Winona continued to grow, so did the school district. Between 1875 and 1900, seven new primary and intermediate schools were constructed — Madison, Washington, Jackson, Jefferson, Kosciusko, Lincoln and Sugar Loaf.

A new high school was built in 1888 at the corner of Broadway and Washington streets. It was one of the first high schools in the state and included 13 classrooms along with one large assembly room.

Activities and athletics started in 1894; the Radiograph yearbook started in 1901.

The role of the school in society started to change around this time as well. Winona Public Schools, like others across the country, provided health services, immunizations and nutrition.

Another new high school was constructed in 1915 at Broadway and Johnson streets and featured the latest modern ideas for education. The old high school cloakroom was replaced by lockers lining the hallways. The classrooms featured big windows to let in natural light. The gymnasium-auditorium was completed in 1928.

The “old” high school was used as the junior high school until the building was condemned. The Central Junior High was built on its site in 1925, ushering in a new era of building for Winona Public Schools.

Central School opened in 1930 and welcomed students from Jackson School. Madison School opened in 1932. In January 1936, Sugar Loaf, Kosciusko and Washington merged to form Washington-Kosciusko.

In 1938, with snow on the ground, children walked three blocks to their new Jefferson School.

Lincoln needed to wait for replacement until 1952. New building efforts were slowed by discussion of redistricting and then thwarted by limited resources due to World War II. A new Lincoln School was finally dedicated in April of 1952.

The district's proud music tradition started at this time as well with the start of band, choir and orchestra programs. Grace Keissling was the first choir director in 1933, Harold Edstrom started the band program in 1937 and Alfred Speltz was the first orchestra director in 1938.

The athletic teams, formerly known as the Black and Orange, became the Winhawks in the fall of 1940. The mascot's name wasn't settled until the mid-1960s, however. After shuffling through Willie, Felix and Winnie, students picked Herky as the preferred name to pair with the tough-looking bird, developed by junior Steve Andrus in 1960. The logo remains in use today as a fun alternative.

Jefferson Field was dedicated in 1947, and 27 years later, it was renamed after Paul Giel, a star athlete who went on to play for the University of Minnesota in football before a career in Major League Baseball.

In 1967, rural schools such as Dakota, Ridgeway, Stockton, Minnesota City and Rollingstone joined the school district — now officially called Independent School District 861.

Also in 1967 the doors of the current Winona Senior High School were opened. The building was dedicated on Feb. 18, 1968. Officials estimated more than 10,000 people visited the school that day for the open house.

In the early 1970s, a new elementary school was built in Goodview with an open space concept that still stands out today.

In the late 1970s, parent education was offered through the Central Parent Program. In 1984, Community Education became a vital part of the district's offerings by providing services for families, parents and adults. The Central Parent Program became Early Childhood Family Education. To address a need in the community for child care, Community Education started the Key Kids program.

Also in 1984 the Winona Area Learning Center was opened to support students who need a different approach to learning. The program was an immediate success and outgrew its location. A new facility was dedicated in 2008.

Public education continued to evolve to meet society's needs. The 1980s brought a new era of immigrants and refugees to the Winona area, and Winona Area Public Schools responded with English as a second language curriculum.

In the fall of 2000, the Winona Middle School — “a new school for a new century” — opened its doors at 1570 Homer Road.

Winona Senior High School has gone through several major renovations, including a project in 2006 that opened a new media center and brought the district administrative offices to the complex. In 2013, construction was completed on the Kolter math and science wing, a renovation named after former employee Richard Kolter, who willed the school district \$3 million when he died in December 2010.

In the fall of 2014, the district started a Spanish language immersion program. Now called Ríos Spanish Immersion, it is the only bilingual immersion program offered in Winona County.

In March 2020, like other public schools around the country, WAPS rose to the occasion to meet the needs of its community amid the COVID-19 pandemic. As teachers prepared to adjust to deliver instruction through distance learning, the School Nutrition department developed plans to provide free breakfast and lunch to all students — not just those who attend a WAPS school — in Winona. A year later, WAPS had served more than 400,000 free meals in the community. Key Kids also provided free child care to children of emergency workers. Teachers developed thoughtful, creative lesson plans to connect with, engage and inspire their students.

The 2020-21 school year saw several learning model changes based on the level of the COVID-19 pandemic in the community and in the schools. WAPS worked closely with local public health officials to keep students, staff and the community safe. Students could choose to remain in distance learning for the entire school year if they wished. Elementary students returned to full in-person learning in January 2021, while middle and high school students returned to full in-person learning in April 2021.

Although the methods may have changed since the 1860s, the mission has not. Winona Area Public Schools is a place where families in Winona can expect excellence, grounded in compassion, to meet the needs of all learners.

The School Board and District Leadership

DISTRICT SCHOOL BOARD

Board Chair.....	Nancy Denzer
Vice Chair.....	Tina Lehnertz
Treasurer.....	Steve Schild
Clerk.....	Michael Hanratty
Board Member.....	Karl Sonneman
Board Member.....	Jim Schul
Board Member.....	Stephanie Smith

2022 DISTRICT ADMINISTRATION

Superintendent of Schools.....	Dr. Annette Freiheit
Director of Finance.....	Kristy Millering
Director of Learning and Teaching.....	Karla Winter
Director of Human Resources.....	Emily Solheid
Director of Special Education.....	Dr. Sarah Knudsen
Director of Information Systems.....	Kevin Flies
Director of Community Education.....	Ann Riebel
Director of Buildings and Grounds.....	Michael McArdle
Director of School Nutrition.....	Jennifer Walters

2022 BUILDING ADMINISTRATION

Winona Senior High School Principal.....	TBN
Winona Senior High School Assistant Principal.....	Jacob Feldman
Athletics and Activities/Transportation Director.....	Casey Indra
Winona Area Learning Center Principal.....	Emily Casselius
Winona Middle School Principal.....	Mark Winter
Winona Middle School Assistant Principal.....	Jolene Danca
Goodview Elementary Principal.....	Emily Casselius
Jefferson Elementary Principal.....	Maggie Maine
Washington-Kosciusko Elementary Principal.....	Dawn Lueck

District Vision and Strategic Plan

Winona Area Public Schools partnered with TeamWorks International in 2018 to develop a new District Strategic Plan through a unique planning process called “Classroom to Boardroom”. Community, staff, parent and student feedback was vital to the development of the new strategic plan for Winona Area Public Schools.

Our Vision

- One community of lifelong learners, engaged in creating our culture, where all are safe, valued and accountable to one another for success.

Our Mission

- Expect excellence, grounded in compassion, to meet the needs of all learners.

Core Values

- Excellence: Be my best and expect the best of others
- Kindness: Concern, compassion, and advocacy for others
- Respect: Acceptance of self and others as we work together
- Honesty: Say and do the right thing, even if no one is watching
- Responsibility: Do my part and be accountable for what I say and do

Strategic Directions

- Expecting high achievement for all students by improving our practices and building positive relationships
- Understanding and meeting everyone's social-emotional, mental health, and cultural competency needs
- Operating with and communicating clear expectations, support, and accountability
- Implementing safe and secured schools and environments
- Engaging and partnering with parents, families and community
- Securing and managing all of our resources: people, money, facilities, time

School Funding

School Districts are funded through three main funding sources and several smaller miscellaneous funding sources. The three large funding sources are State Sources, Property Taxes and Federal Sources. The smaller miscellaneous sources are referred to as Other Local Sources on our documentation. Below is a breakdown of these funding sources by fund.

General Fund

The General fund is the largest fund of all the funds. This is where the district accounts for E-12 educational expenses. Much of the information below has been obtained from “Financing Education in Minnesota”, a document provided by the Minnesota House of Representatives Fiscal Analysis Department. The document can be located at <https://education.mn.gov/MDE/dse/schfin/>.

1. State Sources - \$28,315,025

A. General Education Aid

General Education Aid is the largest funding source of the school district. The aid is comprised of several components of several components, each with its own formulas to calculate the amount the district can expect to receive from the Department of Education in a given fiscal year.

1. Basic Formula - This portion of general education aid is calculated by taking the formula allowance (determined by the State Legislature) times the marginal cost pupil unit (MCPU) and subtracting the county apportionment amount. For the 2021-2022 fiscal year, the formula allowance is \$6,567 per pupil unit.
2. Compensatory - This portion of general education aid is driven by the number of students eligible to receive either free or reduced lunches based on the financial circumstances of the family. This revenue is required to be used to help students coming from less privilege achieve learning success.
3. Transportation Sparsity - Transportation sparsity revenue is designed to assist school districts that have district boundaries that generate higher transportation costs due to the student population being spread out over several square miles.
4. Referendum - A portion of general education aid is connected to the voter approved operating referendum. This revenue source is designed to equalize the tax burden for taxpayers between districts. For example, if two districts have equal voter approved operating referendums but one of the districts has a much higher tax base over which the tax burden is spread, the taxpayers in the less wealthy district will have a higher individual tax burden. This revenue source helps pay a portion of the voter-approved levy with dollars from the state in the less wealthy district in this example.
5. Operating Capital - Recognizing the need for school districts to maintain their facilities, the Legislature includes a component in the general education aid to help address these needs. The formula for operating capital includes a per pupil amount as well as an amount based on the age of the district's buildings.
6. Declining Enrollment - A portion of general education aid comes from a formula

designed to help ease the financial strain of districts experiencing declining enrollment. The current formula allows districts to capture 28% of the basic formula revenue that would have been received had enrollment not decreased.

7. Alternative Attendance Adjustment - Winona Area Public Schools provides transportation to public, charter, and non-public students alike. However, general education aid is received only for those students who actually attend Winona Area Public Schools. The alternative attendance adjustment is the method used to help fund the cost of transporting charter school students who do not attend Winona Area Public Schools.
8. Gifted and Talented - Winona Area Public Schools will receive \$13.00 per adjusted pupil unit to be used to identify gifted and talented students and provide programming for those students. In addition, the funds can be used to provide staff development to those serving the district's gifted and talented population.
9. Limited English Proficiency - A portion of the general education aid is generated based on the number of students, which are not proficient in English. Whether a student is considered proficient in English is determined by testing standards set by the Minnesota Department of Education. The Legislature has provided for \$704 per reported English learning student be allocated to school districts to assist in the costs associated with serving the needs of these students.
10. Extended Time - The extended time allowance for 2021-2022 is estimated at \$5,117 per adjusted pupil unit for students with an average daily membership exceeding 1.0 (up to a limit of 1.2).

B. Literacy Incentive Aid

Literacy Incentive Aid is awarded to districts based on two factors:

- Reading levels of the district's current third graders
- Progress made in reading level between the third and fourth grade

Each component of this aid is calculated by multiplying \$530 times the average percentage of students meeting proficiency and growth requirements on the reading portion of the Minnesota Comprehensive Assessment (MCA) and then multiplying that by the number of students in the tested grade level. There is no change in funding expected for 2021-2022.

C. Permanent School Fund

In the mid-1800's, lands were granted to the State by the Federal government and were placed in a trust fund called the Permanent School Fund. The State constitution requires that any revenue generated (from timber, mining, or sale of land) be held in this trust and that any interest earnings of the trust be distributed to school districts based on the number of students served. No change in the funding level is expected for 2021-2022.

D. Special Education Aid

Special Education Aid is provided to districts to help fund the additional costs associated with providing required services to students with disabilities. Winona Area Public Schools serves approximately 700 students with disabilities or special needs.

E. Non-Public Transportation Aid

Just as the Alternative Attendance Adjustment within General Education Aid provides the district with revenue for transporting charter school students, the Non-Public Pupil Transportation Aid provides for the costs associated with transporting non-public students. The formula for calculating this revenue is based on the cost per pupil transported in the base year. This cost per student in the base year is then multiplied times the number of non-public students transported in the current year and adjusted for any change in the general education funding allowance.

F. Shared Time

From time to time, non-public students will attend Winona Area Public schools for a portion of their day. When this happens, the district receives revenue for the portion of the day the student is being educated in the public school setting.

G. Property Tax Relief Aid Payments

The State Legislature appropriates funds intended to reduce the property tax burden of local taxpayers. These aid payments reduce the amount of property tax revenue recorded by the school district.

H. Testing Aid

The State of Minnesota reimburses districts for the costs of providing certain tests to student who also receive free or reduced meals.

I. AP Exam Revenue

The State of Minnesota provides funding to assist in the cost of administering advanced placement exams.

J. Support our Students Grant

This grant provides for funding for a portion of a Social Worker position at Winona Middle School.

2. Federal Sources**A. Federal Special Education**

These fund are available to offset the costs of providing special education services to students, aged 3-12, that are not covered by State funding sources. The district uses these funds to pay for special education clerical support as well as benefits paid to special education staff.

B. Federal Early Childhood

Federal early childhood funds are available to provide services to children between the ages of three and five. The district uses these funds to pay for benefits of special education staff serving this age group.

C. Federal IEIC Revenue

These funds are available to serve the needs of children between birth and the age of two.

D. Title I

Title I funds are used to serve students who are struggling academically and live in low-income

areas. Winona uses these funds to provide additional teachers at identified schools. A portion of these funds are required to be used to serve students attending non-public elementary schools as well.

E. Title II

Title II funds can be used for professional development purposes or class size reduction. The district has historically used these funds to provide a reading specialist and reduce class size. A portion of these funds are required to be allocated to the non-public schools for approved non-religious professional development of their staff.

F. Title III

Title III funds can be used for professional development or other initiatives that are deemed to help ensure that students whose primary language is not English are able to attain proficiency in English.

G. Title IV

Title IV funds are to be used to improve academic achievement through the areas of 1) Well-rounded education; 2) Safe and healthy students; and 3) Effective use of technology.

H. Perkins Revenue

The district receives federal Carl Perkins revenue from Goodhue County Education District (#6051), which is the fiscal host for the funding. This revenue is used for approved vocational instructional initiatives such as field trips, equipment, substitute teacher costs, and instructional supplies.

3. Property Taxes

A. Property Tax Levy

The second largest source of revenue for the district is revenue generated from the property tax levy. Much like general education aid, there are several components and calculations related to these funds. The details of these calculations can be found in the 20PAY21 Levy Limitation and Certification report. Property Tax Levy revenue is required to be reserved for several specific purposes as follows:

- Operating Capital
- Long-Term Facilities Maintenance
- Safe Schools
- Career and Technical Education
- Technology Levy
- Unreserved General Fund

B. Miscellaneous County Tax Revenues

Winona and Wabasha counties pay the district for miscellaneous taxes received outside of the district's property tax levy.

C. County Apportionment

Counties are required by state statute to allocate amounts received for power line taxes, liquor licenses, and fines to school districts within their county lines. Winona and Wabasha counties

both provide such funding to Winona Area Public Schools. However, this is not extra money. Instead, the amount received reduces the amount of General Education Aid which will be paid by the Department of Education.

4. Other Local Sources

A. Third Party Billing

The district provides certain services to special education students that are deemed to be medical in nature. When the proper paperwork is in place, the district is able to request payment from Medical Assistance or insurance companies to offset the costs of providing these services.

B. Rental Income

The district rents facilities and equipment to organizations and individuals providing another source of revenue to fund the operations of the District. Community Education pays rent according to the square footage and utilization percentages of space used in accordance with the formulas set forth in the Uniform Financial Accounting and Reporting Standards provided by the Minnesota Department of Education.

C. E-Rate Funding

The district receives funding for its eligible telecommunication, technology and internet costs at a rate dependent on the total state appropriation.

D. Athletic and Activity Participation Fees

Students are charged a fee to participate in athletics and activities. These fees are intended to help offset the costs associated with providing coaching staff for the given sport or activity. The current participation fee schedule divides available sports and activities into three categories, each with its own participation fee. For families who are eligible for free or reduced lunches, participation fees are also lowered.

E. Other Fees

The district charges fees, when allowable, for parking permits, lost library books, lost textbooks, class fees, use of musical instruments and copies of transcripts.

F. Interest Earnings

Given the current market, the district has been able to secure a better interest rate in a general checking account than was available through other allowable investments such as certificates of deposit. As market conditions fluctuate, the district monitors the best financial instrument to use for any excess cash balance maintained in the general fund.

G. Athletic and Activity Gate Receipts

Revenue is collected from individuals attending athletic contests as well as musicals and plays. In addition, season tickets are also sold.

H. Academic Mentoring Program

A private donor makes considerable donations to the Foundation for Winona Area Public Schools each year for the purpose of continuing the mentoring program in the district. The amount listed here is not based on any formal commitment. Rather, it is the amount needed to continue funding the program as it was in the prior year. This amount is subject to change based

on future discussions between the donor and program coordinator.

I. ALC Childcare Local Revenue

J. Other Revenues

The district collects revenue from several local sources in the form of grants, fees for services, athletic cooperative charges, charter school sponsorships fees, and advertising sales. Some of the larger revenue sources within this category are:

- Athletic Cooperative Revenue
- Tuition
- Charter School Sponsor Fees
- Phy Ed Uniform Sales
- Student Teacher Revenue

Budget Assumptions

The budget assumptions were approved at the January 21, 2021 School Board Meeting.

1. 0% increase in the General Education Formula

We are anticipating in the upcoming legislative session and \$4.7 billion projected deficit with the State of Minnesota that school districts will not receive an increase to the General Education Formula. This funding makes up approximately 52% of general fund revenues so making an assumption regarding funding levels has a substantial impact on projected revenue and therefore the level of reductions needed for the upcoming year.

2. 8.5% increase in Medical Insurance

Our current medical contract calls for a cap of 8.5% increase for calendar year 2022

3. Levy Revenue is based on final 20PAY21 Levy Limitation and Certification

The 20PAY21 levy will be certified with the school board in December 2020 generates the levy revenue fiscal year 2022. These figures will be used in calculating projected revenue for 2022. (This is not an assumption but rather a reminder of how the levy limitation and certification impacts revenue.)

4. Salary Adjustments - 0.5% -1%

There a couple contracts up for renewal this year. The few contracts not being renewed this year incorporated a 1.5% - 2% increase.

5. 2.5% increase in Transportation Contracts

The district's contract with First Student (approved December 2019) calls for a 2.5% annual increase in rates. While the district is constantly looking for ways to decrease costs through reduced routes, it is reasonable to assume an increase of 2.5% in costs.

6. Maintain Utilities at the same level as FY19

Utilities is an area of the budget which can fluctuate dramatically from year to year depending on the severity of the winter season and the market rate for utilities. In the past, Administration would review the 5-year trend for each utility, by site. The proposed % increases are specific to site and utility type. In cases where there were large fluctuations skewing the five-year trend data, the three-year average was used. The FY20 utility expenses are less than a typically year due to COVID-19. It would be appropriate to budget FY22 to be flat with FY19 as we anticipate to see similar facility usage as FY19.

7. Enrollment Estimate of 2433.02

Kindergarten enrollment is projected based on the Winona County birth rates from five years prior and applying an assumed capture rate. The average capture rate from FY16 to FY20 was 41.61%, however the FY21 capture rate is significantly lower at 28.75% based on the November 5th enrollment numbers. When we calculate the 5 year capture rate, including the November 5th enrollment rate, our capture rate is 37.92%. There are many things causing such a drastic reduction in the capture rate for FY21. In order to be conservative with the kindergarten

estimate, a capture rate of 30% has been applied to the 486 births in Winona County in 2016 to arrive at a projected kindergarten enrollment number of 145.80 for the 2020-2021 school year. Enrollment for grades 1 through 12 are based on the cohort survival method. This means that from year to year we look at the number of students who are retained with their grade level (for example, the number of 1st graders who move on to 2nd grade within Winona Area Public Schools). These historical trends are then applied to the most recent year to project the following year.

8. 0% Increase in Special Education

Special Education Revenue is tied directly to expenditure levels for the program, any reductions made to the Special Education program will be accompanied by an offsetting reduction in revenue. (Generally, expenditures are funded at a rate of approximately 60%.) Given these factors, Special Education funding is expected to remain relatively flat unless there are drastic changes made to program expenditures or if the funding level at the State is high enough to remove the proration factor.

9. 2% decrease in Federal Title Funding and 0% increase for Federal Special Education Funding

Historically, districts have been seeing a decrease in federal funds around 2%. No additional guidance has been issued by MDE at this time. The federal special education funding has been increasing over the years, however with the current financial state of the nation it would be appropriate to plan for 0% increase or decrease.

10. \$614 reduction in Compensatory Aid

MDE released the Compensatory Aid for FY22 based on Oct 1, Free and Reduced number for each district. Winona Area Public Schools compensatory amount reduced by \$614,000 from \$1.5M in FY21 to \$0.9M in FY22.

Budget Process and Timeline

The district's budget process is a continuous process made up of multiple steps, beginning with the property tax levy, and ending with the year-end financial audit. Each step requires school board approval and is open to the public comment. These steps are listed below with brief explanations of each.

1. Property Tax Levy - This process begins with estimate submission of property tax information to the Minnesota Department of Education (MDE) in mid-July. MDE calculates the maximum levy amount for each school district based on current legislations, voter-approved referendums and formulas. The property tax levy is reviewed, updated, and certified by the School Board in December. The collection of property taxes occurs during the calendar year is intended to be used during the upcoming school year. For example, property taxes collected on May 15, 2020 and October 15, 2020 are to be used for school year 2020-2021.

2. Preliminary Budget - Following the levy certification process the budget development process can begin. This process includes long-range enrollment projections, developing a staffing guideline, and determining revenue and expenditure assumptions for the coming year. The process also includes developing the capital expenditures budget, 10-year LTFM plan and capital projects (tech levy) budgets. Per state law, the School Board must approve a budget by the beginning of the fiscal year (July 1). This provides the district with spending authority as estimates are revised and actual enrollment is determined.

3. Budget Adjustments - In the spring budget adjustments are made to reflect changes in information throughout the year. These adjustments are primarily focused on federal and grant programs. These adjustments are made to ensure budget closely align with revenue and expenditures for the year.

4. Annual Financial Audit and Comprehensive Annual Finance Report - The last step in the budget process is closing the books and preparing for the financial audit report. This typically occurs in late summer/early fall. This period, the district undergoes an external, independent audit required by state law. This audit provides an opinion on the district's financial reports and accounting practices. This School Board reviews the audited comprehensive annual financial report in late fall.

Summary of Funds – All Funds

Funds Overview – Below is a summary of all the governmental and fiduciary funds of the district. The governmental funds consist of the general fund, special revenue funds (food service and community education), building construction fund, debt service funds (regular debt service and other post-employment benefits (OPEB) bonds). The fiduciary funds consist of the OPEB trust and custodial fund.

This summary is broken out in more detail in the following pages.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	30,992,932	31,071,505	31,117,795	31,167,305	29,534,911	29,278,569	29,188,961
Property Taxes	12,081,547	12,993,634	13,149,363	13,346,335	13,081,043	13,083,110	12,237,854
Federal Sources	2,568,422	2,557,697	2,413,170	2,695,004	2,445,657	3,965,319	2,500,433
Other Local Sources	4,265,466	4,068,766	3,572,141	3,147,850	3,091,214	2,693,094	2,882,278
Total Revenue	49,908,367	50,691,602	50,252,469	50,356,494	48,152,825	49,020,092	46,809,526
Expenditures							
Salaries and Wages	26,678,682	26,503,213	25,518,510	24,925,346	24,015,552	23,682,005	24,159,654
Employee Benefits	10,028,147	10,264,529	9,704,329	9,150,543	9,965,966	10,034,578	9,247,098
Purchased Services	7,981,797	8,603,405	7,951,051	7,770,228	7,834,593	8,212,904	6,923,709
Supplies and Materials	2,550,258	2,634,053	2,593,571	2,554,105	2,127,959	3,032,642	2,614,215
Capital Expenditures	1,289,967	952,646	1,280,530	5,483,831	3,683,633	4,011,401	1,690,848
Other Expenditures	187,569	171,908	199,492	201,346	62,389	91,060	94,176
Debt Service	2,893,557	2,900,980	2,883,308	3,449,615	3,260,610	3,260,610	3,288,548
Total Expenditures	51,609,976	52,030,735	50,130,791	53,535,014	50,950,703	52,325,200	48,018,247
Revenue Over (Under) Expenditures	(1,701,609)	(1,339,133)	121,678	(3,178,520)	(2,797,878)	(3,305,108)	(1,208,721)
Other Financing Sources (Uses)							
Proceeds from Capital Lease	-	146,215	-	-	-	-	-
Insurance Recovery	307,177	-	-	-	-	-	-
Sales of Real Property	-	-	378,055	-	-	-	-
Proceeds from Sale of Refunding Bonds	-	-	8,460,000	-	-	-	-
Bond Premium	-	-	663,741	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-
Transfers In	329,655	-	53,663	-	-	-	-
Transfers Out	(329,655)	-	(1,645)	-	-	-	-
Total Other Financing Sources (Uses)	307,177	146,215	9,553,814	-	-	-	-
Net Change in Fund Balances	(1,394,432)	(1,192,918)	9,675,492	(3,178,520)	(2,797,878)	(3,305,108)	(1,208,721)
Fund Balances (Deficits)							
Beginning of Year	10,068,783	8,674,351	7,481,433	17,156,926	13,978,405	13,978,405	10,673,297
End of Year	8,674,351	7,481,433	17,156,926	13,978,405	11,180,527	10,673,297	9,464,576
Note: When compare this report to the Audit report for each year, the different between reports will be the Fiduciary Funds. The Audit Financial Statements do not include Fiduciary funds in their summary report.							

General Fund – All Sub-Accounts

Fund Overview – The general fund is the main operating fund of the district and accounts for the revenue and expenditures associated with student education. Below is a summary of the actual and budgeted general fund activity for the school years 2016-2017 through 2021-2022 with revenues reported by the source and expenditures report by the object.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	30,192,901	30,236,059	30,267,135	30,125,608	28,742,567	28,349,226	28,315,025
Property Taxes	8,764,066	9,966,322	10,122,823	9,101,295	9,262,909	9,264,980	8,224,016
Federal Sources	1,571,520	1,571,530	1,482,204	1,552,275	1,489,587	2,454,180	1,548,683
Other Local Sources	2,147,918	2,093,302	1,810,708	1,620,314	1,167,815	1,100,424	960,529
Total Revenue	42,676,405	43,867,213	43,682,870	42,399,492	40,662,878	41,168,810	39,048,252
Expenditures							
Salaries and Wages	24,662,252	24,531,372	23,682,638	23,181,648	22,208,021	22,070,560	22,374,432
Employee Benefits	8,715,206	8,762,673	8,366,902	7,997,935	8,630,974	8,799,963	8,009,306
Purchased Services	7,707,348	8,301,065	7,708,530	7,387,107	7,461,832	7,760,789	6,518,478
Supplies and Materials	1,596,487	1,717,213	1,674,789	1,564,204	1,299,492	1,853,271	1,558,865
Capital Expenditures	1,199,751	878,005	687,585	785,506	647,003	684,646	680,776
Other Expenditures	175,963	160,584	181,622	179,715	58,134	88,025	85,091
Debt Service	-	-	-	-	-	-	-
Total Expenditures (1)	44,057,006	44,350,910	42,302,065	41,096,115	40,305,455	41,257,254	39,226,947
Revenue Over (Under) Expenditures	(1,380,601)	(483,697)	1,380,805	1,303,377	357,423	(88,444)	(178,695)
Other Financing Sources (Uses) (2)							
Proceeds from Capital Lease		146,215					
Insurance Recovery	307,177						
Sales of Real Property			378,055				
Proceeds from Sale of Refunding Bonds							
Bond Premium							
Payment to Refunding Bond Escrow Agent							
Transfers In			52,018				
Transfers Out	(329,655)						
Total Other Financing Sources (Uses)	(22,478)	146,215	430,073	-	-	-	-
Net Change in Fund Balances	(1,403,079)	(337,482)	1,810,878	1,303,377	357,423	(88,444)	(178,695)
Fund Balances (Deficits)							
Beginning of Year	4,067,981	2,664,902	2,327,420	4,138,297	5,441,674	5,441,674	5,353,230
End of Year	2,664,902	2,327,420	4,138,297	5,441,674	5,799,097	5,353,230	5,174,536
Footnotes:							
(1) Total Expenditures include expenses for Central, Rollingstone and Madison - FY16 \$2.8M; FY17 \$3.1M; FY18 \$3.0M; and FY19 \$50K.							
(2) These items are identified at year end and are not a part of the budget process.							

General Fund – All Sub-Accounts Revenue

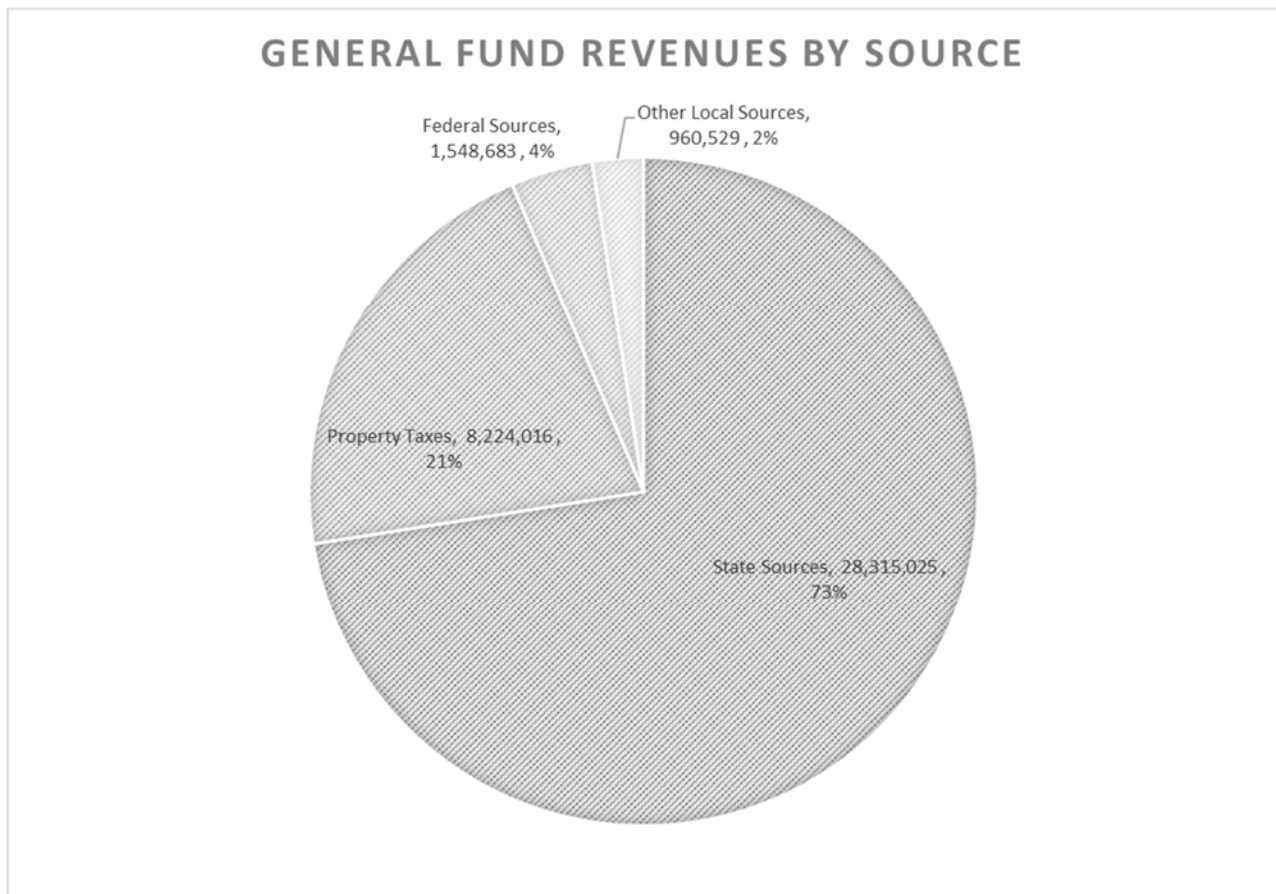
Revenues – Below is a summary of revenue by source for the general fund:

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	30,192,901	30,236,059	30,267,135	30,125,608	28,742,567	28,349,226	28,315,025
Property Taxes	8,764,066	9,966,322	10,122,823	9,101,295	9,262,909	9,264,980	8,224,016
Federal Sources	1,571,520	1,571,530	1,482,204	1,552,275	1,489,587	2,454,180	1,548,683
Other Local Sources	2,147,918	2,093,302	1,810,708	1,620,314	1,167,815	1,100,424	960,529
Total Revenue	42,676,405	43,867,213	43,682,870	42,399,492	40,662,878	41,168,810	39,048,252

The 2021-2022 general fund revenue budget totaled \$39.05 million. This is \$1.61 million or 3.97% less than FY21 adopted budget. The primary reasons are as follows:

1. The projected student enrollment for the 2021-2022 school year is 6.75% less than 2020-2021.
2. There is a planned decrease in federal funding of 2%.

The pie chart below shows the project 2021-2022 general funds revenues. State sources account for the majority of the district’s general fund at approximately 73%. Property taxes are the next largest contributor to the district’s general fund at approximately 21%. The tax levy limits are set by the Minnesota Legislature.



General Fund – All Sub-Accounts Expenditures

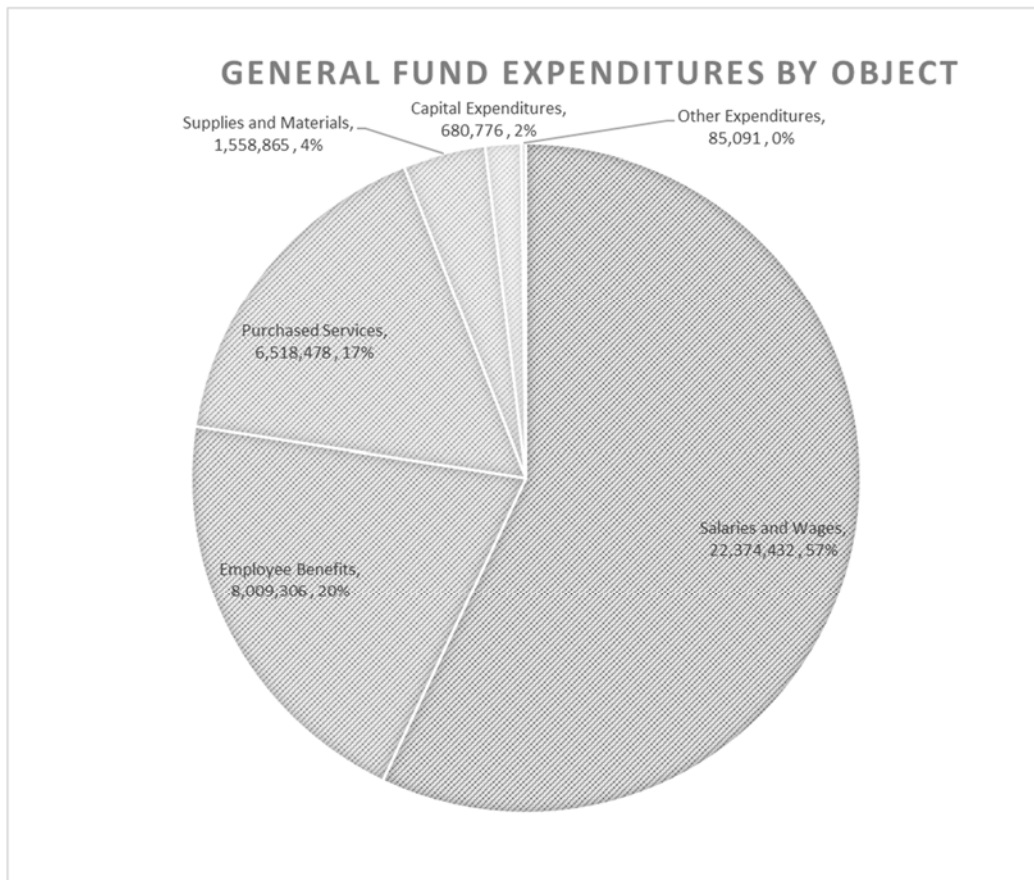
Expenditures – Below is the summary of expenditures by object for the general fund:

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	22,679,883	22,605,658	23,682,638	23,181,648	22,208,021	22,070,560	22,374,432
Employee Benefits	8,024,161	8,082,053	8,366,902	7,997,935	8,630,974	8,799,963	8,009,306
Purchased Services	7,400,628	7,974,518	7,658,872	7,387,107	7,461,832	7,760,789	6,518,478
Supplies and Materials	1,515,763	1,626,648	1,674,589	1,564,204	1,299,492	1,853,271	1,558,865
Capital Expenditures	1,162,977	878,005	687,585	785,506	647,003	684,646	680,776
Other Expenditures	175,805	160,246	181,622	179,715	58,134	88,025	85,091
Debt Service	-	-	-	-	-	-	-
Total Expenditures	40,959,218	41,327,127	42,252,208	41,096,115	40,305,455	41,257,254	39,226,947

Note: The expense for FY16 - FY19 will not tie to summary table because all expenses from Central, Rollinstone and Madison have been removed.

The 2021-2022 general fund expenditures budget totaled \$39.23 million. This is a \$1.08 million or 2.68% decrease over the FY21 adopted budget. This decrease is primarily due to realigning resources within the district to support our student’s needs.

Expenditures – Object categories of the general fund include salaries and wages, employee benefits, purchased services, supplies and materials, capital expenditures, other expenditures and debt service. Salaries and wages is the largest component of general fund expense, accounting for 57% of the budget. Employee benefits are the second largest component at 20%.



General Fund – All Sub-Account Expenditures by Program

The general funds expenditures are broken out by program category below:

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures by Program Area							
Administration	1,576,481	1,544,453	1,583,598	1,588,369	1,620,730	1,640,199	1,569,044
District Support Services	1,927,014	1,571,655	1,595,594	1,417,991	1,255,482	2,053,808	1,397,725
Elementary & Secondary Regular Instruction	15,267,746	15,263,857	15,265,194	14,470,800	12,840,346	13,115,725	13,549,728
Fiscal & Other Fixed Costs	132,225	117,146	125,031	158,158	175,000	229,159	231,080
Instructional Support Services	1,937,443	2,316,986	2,211,854	2,058,949	2,518,027	2,566,488	2,279,018
Pupil Support Services	5,291,667	5,502,844	5,613,252	5,434,981	5,424,862	5,446,028	5,599,856
Sites and Buildings	4,320,059	4,784,566	4,562,519	5,184,053	5,056,027	5,355,767	4,226,997
Special Education Instruction	10,066,272	9,789,567	10,907,241	10,338,740	10,954,446	10,389,593	9,917,530
Vocational Education Instruction	440,310	436,054	387,926	444,074	460,536	460,487	455,969
Total Expenditures by Program Area	40,959,218	41,327,127	42,252,208	41,096,115	40,305,455	41,257,254	39,226,947

The program categories for the general fund are as follows:

Administration includes the cost of the School Board, the Superintendent's Office, and the principal's office in each of the schools.

District support services include Human Resources, Information Systems, and the Business Office. In addition, liability and worker's compensation insurance for the entire district is recorded in this program area.

Elementary and secondary regular instruction includes kindergarten, elementary, and secondary regular instruction, which include Title I, Title II, and Title III. Additionally, athletics and activities are reported in this program area.

Vocational education instruction includes the cost of providing classes involving agriculture, health sciences, business, or anything aiming to teach students about specific career options available to them after completing high school. In addition, this program area has a component for special needs students' participation in vocational activities during the school day.

Special education instruction includes the costs involved with providing services to special education students. However, the cost of providing special transportation to these students is not included in this category.

Instructional support services captures costs associated with assistant principals, curriculum office, textbooks, media centers, and staff development.

Pupil support services includes the cost associated with counseling offices, health services, and psychologists serving regular education students, social workers, transportation of regular and special needs students, and the Miller Academic Mentoring Program.

Sites and buildings includes the costs of maintaining the district's buildings and facilities. The salaries and benefits of the buildings and grounds director and clerical support as well as all custodial and maintenance employees are recorded here. In addition, this program category includes expenditures such as electricity, water, sewer, gas, trash removal, snow removal, health & safety projects, and a large portion of the district's capital projects.

Fiscal and other fixed costs are expenditures not recorded elsewhere.

Building Budgets – Jefferson Elementary School

Jefferson Elementary School has seen very little fluctuation in enrollment over the last five years. The school is projected to have an enrollment of 298 students for school year 2021-2022. The percentage of student eligible for free or reduced-price meals has also remained relatively consistent with spikes in school year 2017-2018 and school year 2019-2020. The table below shows the enrollment trends for school years 2016-2017 through 2021-2022. The table below and to the right reflects the Ethnic Heritage percentage for the 2020-2021 school year at the October 1st enrollment date.

	2017	2018	2019	2020	2021	2022
K	61	57	71	88	61	61
1	52	56	77	62	80	56
2	73	50	64	66	59	68
3	65	71	50	59	63	63
4	69	66	67	41	51	50
Total	320	300	329	316	314	298

Ethnic Heritage	
White	65.6%
Black	11.8%
Hispanic	12.4%
Asian	2.2%
Ind/Alaska	1.0%
Multi Ethnic	7.0%

F/R	44.4%	50.3%	43.2%	47.8%	39.5%	41.6%
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The schedule below reflects the expenditures by object series for Jefferson Elementary School. The preliminary budget for school year 2021-2022 is \$3.73 million. This is a decrease of 8.4% which is directly related to salaries, benefits and few long term facilities maintenance projects. The numbers below also include expenditures related to operating capital, long term facility maintenance and the technology levy.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	2,616,979	2,383,171	3,037,911	2,774,931	2,809,370	2,806,948	2,601,555
Employee Benefits	922,505	862,980	1,067,705	964,779	1,100,955	1,100,960	952,226
Purchased Services	134,504	256,570	396,723	829,642	117,875	183,664	111,401
Supplies and Materials	81,111	105,322	138,220	50,691	38,407	53,957	47,453
Capital Expenditures	33,869	6,290	35,103	1,092	1,024	6,360	13,080
Other Expenditures	-	1,103	682	934	1,000	1,000	1,000
Total Expenditures	3,788,968	3,615,437	4,676,344	4,622,069	4,068,630	4,152,888	3,726,715
Total Students	320	300	329	316	334	314	298
Spending per student	11,843	12,051	14,214	14,627	12,182	13,226	12,506

Building Budgets – Washington-Kosciusko Elementary School

Washington-Kosciusko Elementary School has seen some fluctuation in enrollment over the last five years. The school is projected to have an enrollment of 295 students for school year 2021-2022. This is a decrease of 3.28%. The percentage of student eligible for free or reduced-price meals has increased over the years from 45% in school year 2015-2016 to a projected 64.3% for school year 2019-2020. The table below shows the enrollment trends for school years 2016-2017 through 2021-2022. The table below and to the right reflects the Ethnic Heritage percentage for the 2020-2021 school year at the October 1st enrollment date.

	2017	2018	2019	2020	2021	2022
K	45	48	68	56	52	52
1	60	41	55	71	62	43
2	47	51	65	60	66	76
3	66	45	70	63	57	57
4	75	59	74	69	68	67
Total	292	244	332	319	305	295

Ethnic Heritage	
White	70.8%
Black	7.4%
Hispanic	6.7%
Asian	3.5%
Ind/Alaska	0.3%
Multi Ethnic	11.2%

F/R	55.5%	62.3%	43.1%	64.3%	46.9%	48.5%
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The schedule below reflects the expenditures by object series for Washington-Kosciusko Elementary School. The preliminary budget for school year 2021-2022 is \$3.86 million. This is a decrease of 1.84% which is directly related purchased services budgeted for school year 2021-2022. These expenditures are not repetitive purchases and will fluctuate from year to year. The numbers below also include expenditures directly related to operating capital, long term facility maintenance and the technology levy.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	2,165,890	2,278,006	2,806,062	2,893,869	2,621,842	2,621,843	2,684,978
Employee Benefits	756,134	842,096	995,635	996,390	1,029,665	1,029,668	1,035,865
Purchased Services	96,989	85,893	133,198	196,759	236,443	236,633	82,038
Supplies and Materials	67,162	53,187	133,784	57,475	48,298	54,615	51,289
Capital Expenditures	28,937	6,181	7,355	169,634	688	688	10,280
Other Expenditures	800	910	927	934	1,000	1,000	1,000
Total Expenditures	3,115,913	3,266,273	4,076,961	4,315,060	3,937,936	3,944,447	3,865,449
Total students	292	244	332	319	284	305	295
Spending per student	10,667	13,386	12,280	13,527	13,866	12,933	13,103

Building Budgets – Goodview Elementary School

Goodview Elementary School has seen an increase in enrollment from school year 2016-2017 through 2019-2020. The school is projected to have a decrease in enrollment of 10 students for school year 2021-2022. The percentage of student eligible for free or reduced-price meals has decreased over the years from 45.0% in school year 2016-2017 to a projected 25.8% for school year 2021-2022. The table below shows the enrollment trends for school years 2016-2017 through 2021-2022. The table below and to the right reflects the Ethnic Heritage percentage for the 2020-2021 school year at the October 1st enrollment date.

	2017	2018	2019	2020	2021	2022
K	36	41	36	56	34	34
1	34	35	45	37	51	36
2	35	35	40	41	37	43
3	36	33	47	40	38	38
4	36	36	52	46	36	35
Total	178	180	220	220	196	186

Ethnic Heritage	
White	84%
Black	2%
Hispanic	5%
Asian	1%
Ind/Alaska	1%
Multi Ethnic	9%

F/R	45.0%	47.8%	38.6%	41.8%	24.5%	25.8%
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The schedule below reflects the expenditures by object series for Goodview Elementary School. The preliminary budget for school year 2021-2022 is \$2.45 million. This is an increase of 8% which is directly related to salaries and long term facilities maintenance projects. The numbers below also include expenditures directly related to operating capital, long term facility maintenance and the technology levy.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	1,201,313	1,250,945	1,443,444	1,523,439	1,488,011	1,436,342	1,582,242
Employee Benefits	439,337	456,400	471,994	521,038	591,850	591,852	567,568
Purchased Services	111,211	166,183	183,692	265,013	132,696	147,526	210,330
Supplies and Materials	49,316	89,309	79,197	41,444	30,603	37,032	41,553
Capital Expenditures	31,205	-	13,243	979	39,896	80,097	52,200
Other Expenditures	1,198	338	1,003	934	500	500	1,000
Total Expenditures	1,833,581	1,963,175	2,192,573	2,352,846	2,283,556	2,293,349	2,454,894
Total students	178	180	220	220	211	196	186
Spending per student	10,310	10,907	9,966	10,695	10,823	11,701	13,198

Building Budgets – Winona Middle School

Winona Middle School has seen a decrease in enrollment year over year for the last five years and is project to continue this decline. The school is projected to have a decrease in enrollment of 80 students for school year 2021-2022. The percentage of student eligible for free or reduced-price meals has increased over the years from 37.6% in school year 2016-2017 to a projected 48.4% for school year 2021-2022. The table below shows the enrollment trends for school years 2016-2017 through 2021-2022. The table below and to the right reflects the Ethnic Heritage percentage for the 2020-2021 school year at the October 1st enrollment date.

	2017	2018	2019	2020	2021	2022
5	211	233	216	189	152	150
6	221	216	224	213	201	152
7	262	219	199	220	206	195
8	208	249	203	188	215	197
Total	901	917	842	810	774	694

Ethnic Heritage	
White	74.0%
Black	8.5%
Hispanic	7.8%
Asian	3.7%
Ind/Alaska	0.3%
Multi Ethnic	5.7%

F/R	37.6%	36.2%	44.7%	42.5%	43.4%	48.4%
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The schedule below reflects the expenditures by object series for Winona Middle School. The preliminary budget for school year 2021-2022 is \$8.18 million. This is a decrease of less than 1% from the 2020-2021 adopted budget. The numbers below also include expenditures directly related to operating capital, long term facility maintenance and the technology levy.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	6,046,607	5,879,708	5,903,733	5,589,560	5,468,074	5,445,597	5,415,793
Employee Benefits	2,113,864	2,086,946	2,053,250	1,986,100	2,181,381	2,179,100	2,049,080
Purchased Services	739,765	585,756	581,559	475,855	431,409	431,923	350,083
Supplies and Materials	164,707	190,345	236,827	276,626	80,879	92,936	247,535
Capital Expenditures	97,782	47,231	4,804	32,112	21,800	21,800	112,450
Other Expenditures	1,816	1,761	2,020	1,840	2,000	2,000	2,000
Total Expenditures	9,164,542	8,791,746	8,782,193	8,362,094	8,185,543	8,173,356	8,176,941
Total students	901	917	842	810	796	774	694
Spending per student	10,169	9,588	10,430	10,324	10,283	10,560	11,782

Building Budgets – Winona Senior High School

Winona Senior High School has seen a decrease in enrollment over the last five years. The school is projected to have a decrease in enrollment of 40 students for school year 2021-2022. The percentage of student eligible for free or reduced-price meals has also declined over the years from 35.6% in 2016-2017 to a projected 22.1% in 2021-2022. The table below shows the enrollment trends for school years 2016-2017 through 2021-2022. The table below and to the right reflects the Ethnic Heritage percentage for the 2020-2021 school year at the October 1st enrollment date.

	2017	2018	2019	2020	2021	2022
9	229	215	268	216	212	224
10	254	225	199	252	219	207
11	205	240	211	183	255	202
12	212	197	223	205	204	217
Total	900	877	901	856	890	850

F/R	35.6%	35.9%	32.2%	32.5%	21.1%	22.1%
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Ethnic Heritage	
White	80.8%
Black	5.1%
Hispanic	4.9%
Asian	3.4%
Ind/Alaska	0.6%
Multi Ethnic	5.3%

The schedule below reflects the expenditures by object series for Winona Senior High School. The preliminary budget for school year 2021-2022 is \$7.70 million. This is a decrease of 10.6% which is directly related to purchased services for long-term facilities maintenance projects and employee benefits. The expenditures below do include costs associated with athletic and activities. The numbers below also include expenditures directly related to operating capital, long term facility maintenance and the technology levy.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	5,601,787	5,499,790	5,503,533	5,432,344	4,980,626	4,915,892	4,971,371
Employee Benefits	1,902,486	1,934,603	1,845,979	1,830,741	1,950,301	1,946,684	1,729,448
Purchased Services	1,418,568	2,020,697	1,355,567	1,304,813	1,491,787	1,497,793	807,420
Supplies and Materials	465,840	411,464	380,194	463,046	151,607	161,409	126,100
Capital Expenditures	120,951	46,917	48,567	33,972	14,850	9,000	36,200
Other Expenditures	14,353	17,268	16,366	16,440	16,000	16,000	24,500
Total Expenditures	9,523,987	9,930,741	9,150,207	9,081,356	8,605,171	8,546,778	7,695,039
Total students	900	877	901	856	840	890	850
Spending per student	10,577	11,324	10,156	10,609	10,244	9,603	9,053

Building Budgets – Winona Area Learning Center

Winona Area Learning Center has seen a decrease in enrollment over the last five years. The school is projected be relatively flat with school year 2020-2021 for school year 2021-2022. The percentage of student eligible for free or reduced-price meals has fluctuated over the years with school year 2021-2022 to remain similar to school year 2020-2021. The table below shows the enrollment trends for school years 2016-2017 through 2021-2022. The table below and to the right reflects the Ethnic Heritage percentage for the 2020-2021 school year at the October 1st enrollment date.

	2017	2018	2019	2020	2021	2022
9	7	7	5	6	1	1
10	16	9	9	10	4	4
11	17	21	15	14	11	9
12	46	32	24	26	45	48
Total	87	69	53	56	61	62

F/R	62.3%	76.8%	100.0%	89.3%	41.0%	40.3%
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Ethnic Heritage	
White	68.9%
Black	21.3%
Hispanic	0.0%
Asian	0.0%
Ind/Alaska	0.0%
Multi Ethnic	9.8%

The schedule below reflects the expenditures by object series for Winona Area Learning Center. The preliminary budget for school year 2021-2022 is \$1.56 million. This is an increase of 5.0% which is a mostly driven by salaries. The numbers below also include expenditures directly related to operating capital, long term facility maintenance and the technology levy.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	805,719	875,475	981,064	973,600	842,538	776,957	927,406
Employee Benefits	287,485	312,410	324,231	317,757	345,997	344,230	334,801
Purchased Services	86,931	60,774	64,446	44,317	32,913	32,323	30,961
Supplies and Materials	15,544	13,653	10,300	13,217	12,955	15,033	10,613
Capital Expenditures	257,285	274,730	245,999	241,394	247,394	247,394	251,644
Other Expenditures	848	947	200	219	700	700	500
Total Expenditures	1,453,813	1,537,989	1,626,240	1,590,504	1,482,497	1,416,637	1,555,925
Total students	87	69	53	56	56	61	62
Spending per student	16,774	22,290	30,684	28,402	26,473	23,224	25,096

Building Budgets – Paul Giel Field

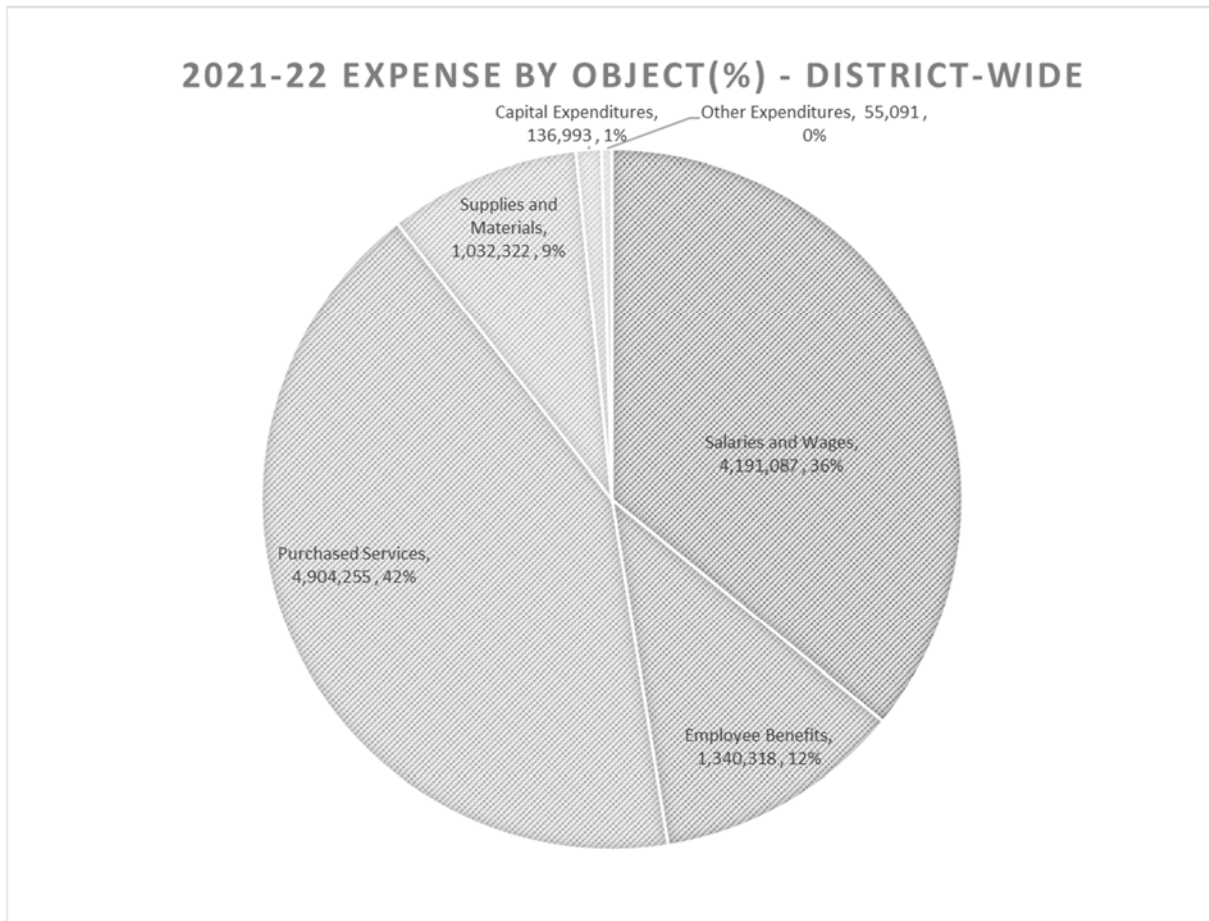
The budget for Paul Giel Field has remained relatively consist over the last five years and will continue throughout school year 2021-2022. The largest component of this budget is lease cost, which will decrease to \$67,929 in the 2021-2022 school year.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Purchased Services	14,496	29,309	44,635	26,932	17,100	28,100	21,990
Supplies and Materials	2,567	3,741	1,244	4,114	4,250	4,250	2,000
Capital Expenditures	233,985	233,985	233,985	233,985	244,984	233,984	67,929
Other Expenditures	-	-	-	-	-	-	-
Total Expenditures	251,048	267,035	279,864	265,031	266,334	266,334	91,919

Building Budgets – District-Wide

The District-Wide budget, or Organization Code 005, is the largest budget for the district. It includes a majority of the long-term facilities maintenance (LTFM) costs and technology levy costs. It also contains all the costs related to business insurance, worker compensation, legal fees and audit fees. The largest area of expenditures is in purchased services at 42% of the total District-Wide budget. The second largest bucket is salaries and wages expenditures at 36%. These salaries include nursing, special education, maintenance, Title I, counseling, Miller Mentoring and district office staff.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Expenditures							
Salaries and Wages	4,241,587	4,438,563	4,006,890	3,993,905	3,997,560	4,066,981	4,191,087
Employee Benefits	1,602,349	1,586,618	1,608,107	1,381,131	1,430,827	1,607,469	1,340,318
Purchased Services	4,798,165	4,769,335	4,899,052	4,243,776	5,001,609	5,202,827	4,904,255
Supplies and Materials	669,516	759,627	694,824	657,591	932,493	1,434,040	1,032,322
Capital Expenditures	358,961	262,670	98,529	72,339	76,367	85,323	136,993
Other Expenditures	156,790	137,920	160,424	158,413	36,934	66,825	55,091
Debt Service	-	-	-	-	-	-	-
Total Expenditures	11,827,368	11,954,733	11,467,826	10,507,155	11,475,788	12,463,465	11,660,066



Special Revenue Funds – All Sub-Accounts Combined

Fund Overview – The special revenue fund is made of up two separate funds. They are 1) food service fund, and 2) community service fund. Detailed information pertaining to these two funds are available on the following pages.

Below is a summary of the actual and budgeted special revenue funds for the school years 2016-2017 through 2021-2022 with revenues reported by the source and expenditures report by the object.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	746,523	791,024	740,559	879,972	792,344	765,277	873,936
Property Taxes	483,744	506,356	549,671	550,706	518,424	518,420	698,612
Federal Sources	996,902	986,167	930,966	1,142,729	956,070	1,511,139	1,551,750
Other Local Sources	1,633,906	1,617,879	1,439,924	1,092,536	1,273,399	942,670	671,749
Total Revenue	3,861,075	3,901,426	3,661,120	3,665,943	3,540,237	3,737,506	3,796,048
Expenditures							
Salaries and Wages	2,016,430	1,971,841	1,835,872	1,743,698	1,807,532	1,611,445	1,785,222
Employee Benefits	653,832	677,484	592,402	565,176	609,992	509,615	584,437
Purchased Services	244,743	276,504	219,197	237,696	222,761	302,115	255,231
Supplies and Materials	953,771	916,840	918,782	989,901	828,467	1,179,371	1,055,351
Capital Expenditures	73,096	53,330	82,110	79,785	49,131	15,604	50,650
Other Expenditures	11,606	11,324	17,870	21,631	4,255	3,035	9,085
Debt Service	-	-	-	-	-	-	-
Total Expenditures	3,953,479	3,907,324	3,666,234	3,637,887	3,522,138	3,621,185	3,739,976
Revenue Over (Under) Expenditures	(92,404)	(5,898)	(5,114)	28,056	18,099	116,321	56,071
Other Financing Sources (Uses)							
Transfers In							
Transfers Out							
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	(92,404)	(5,898)	(5,114)	28,056	18,099	116,321	56,071
Fund Balances (Deficits)							
Beginning of Year	633,454	541,050	535,152	530,038	558,094	558,094	674,415
End of Year	541,050	535,152	530,038	558,094	576,193	674,415	730,486

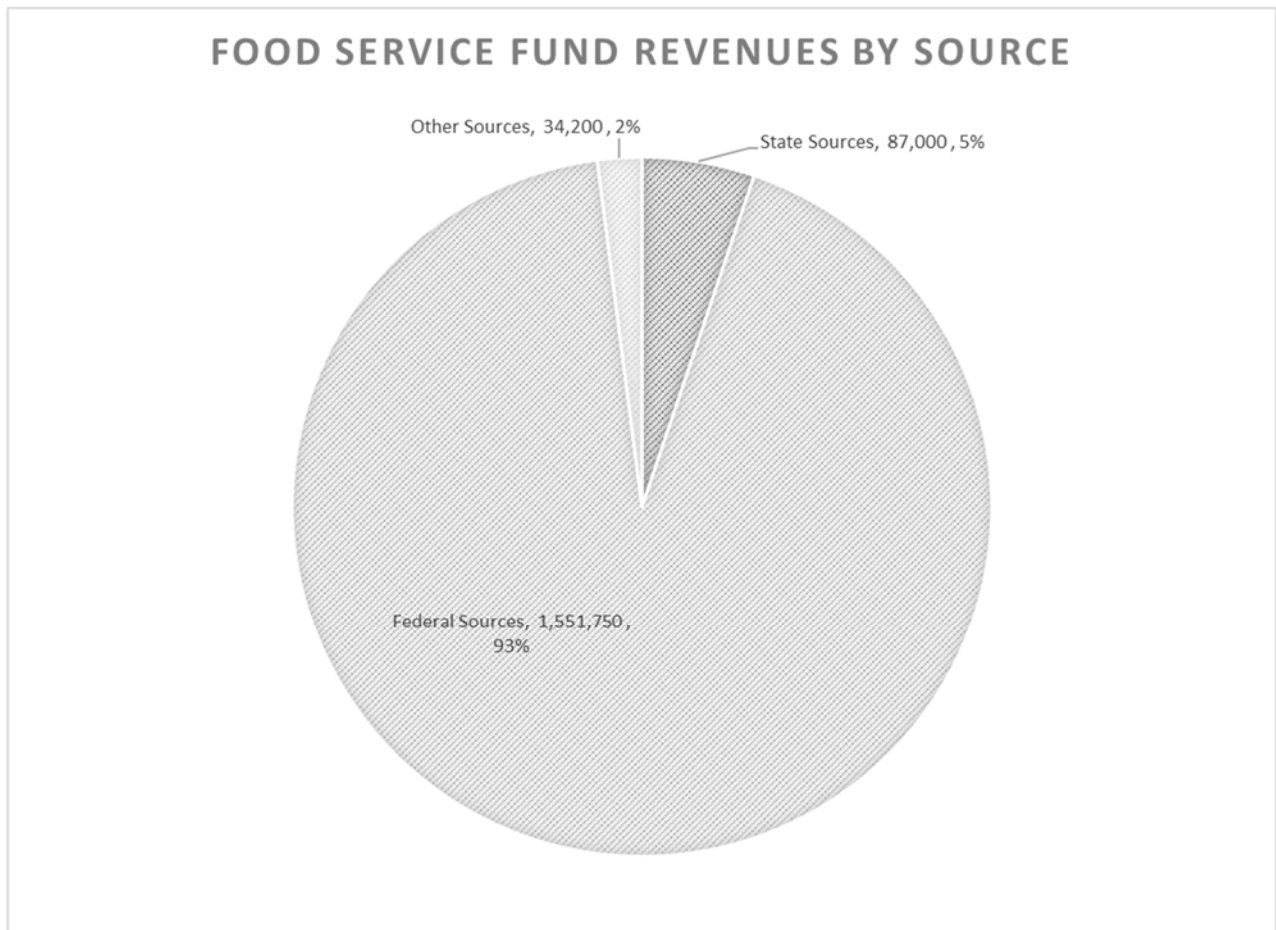
Special Revenue Funds – Food Service Fund

Fund Overview - The School Nutrition Fund is used to account for the activities related to providing nutrition services to the K-12 academic program as well as catering services provided by the district. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the district. By operating in this manner, the goal of the School Nutrition program is to be self-sustained and not to pull resources from direct K-12 instructional funds. School Nutrition pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of this fund's budget is listed below.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	94,208	96,835	68,002	123,080	87,000	71,400	87,000
Property Taxes							
Federal Sources	991,370	981,916	927,030	1,119,890	951,750	1,500,000	1,551,750
Other Sources	696,043	717,489	651,351	455,562	634,200	100,000	34,200
Total Revenue	1,781,621	1,796,240	1,646,383	1,698,532	1,672,950	1,671,400	1,672,950
Expenditures							
Salaries and Wages	636,403	627,589	614,382	592,332	596,088	447,653	541,696
Employee Benefits	250,963	250,349	231,077	212,689	227,792	152,852	185,930
Purchased Services	43,134	56,582	29,784	45,685	38,500	33,181	52,570
Supplies and Materials	822,987	806,227	792,320	877,492	767,300	1,028,694	822,000
Capital Expenditures	58,111	42,862	75,617	71,121	41,000	7,954	45,000
Other Expenditures	1,394	1,219	7,155	7,180	2,270	1,050	7,100
Total Expenditures	1,812,993	1,784,829	1,750,336	1,806,499	1,672,950	1,671,384	1,654,296
Revenues Over Expenditures	(31,372)	11,411	(103,953)	(107,967)	-	16	18,654
Other Financing Sources (Uses)							
Other	-	-	-	-	-	-	-
Net Change in fund balance	(31,372)	11,411	(103,953)	(107,967)	-	16	18,654
Fund Balances							
Beginning of Year	261,458	230,086	241,497	137,544	29,577	29,577	29,593
End of Year	230,086	241,497	137,544	29,577	29,577	29,593	48,248

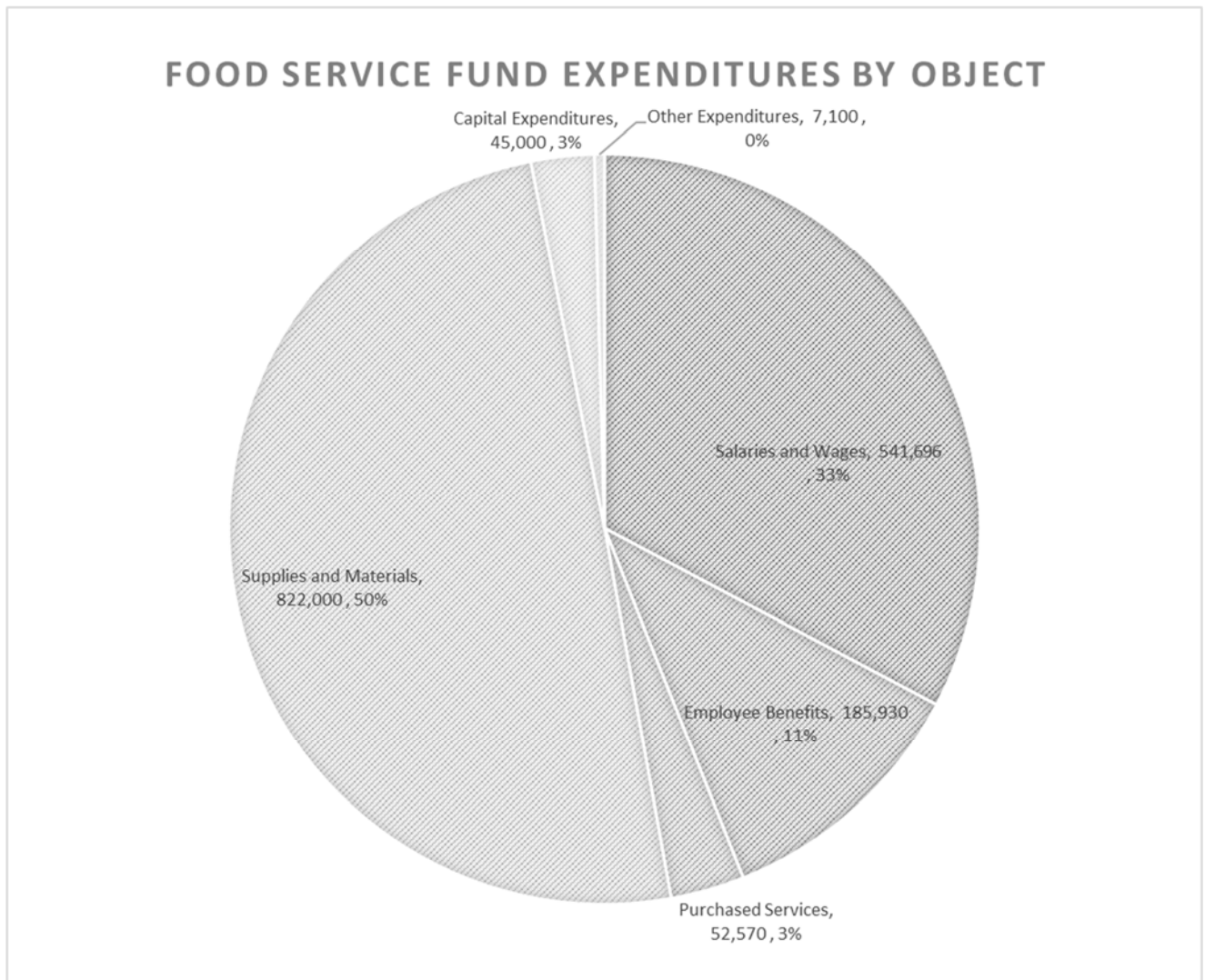
Special Revenue Funds – Food Service Fund (continued)

Revenues – The food service fund will receive the majority of its revenue from federal sources at 93%. The district receives these funds from the federal government for meals served to students who qualify for meal assistance. Due to the COVID-19 pandemic, the federal government is extending free lunch for all students through the of school year 2021-2022. In a traditional year, federal revenue would be around 50%, followed by other sources (student paid breakfast/lunch) at 35-40%.



Special Revenue Funds – Food Service Fund (continued)

Expenditures – Approximately 50% of expenditures for the food service fund are supplies and materials. Of this amount, food and milk are the largest costs. The Healthy Hunger-Free Kids Act of 2010 requires more fresh fruit and vegetables, whole grain items and low-fat dairy to be served on all menus. This requirement, established by the United States Department of Agriculture (USDA) puts additional pressure on food service fund’s ability to maintain a healthy fund balance and be self-sustaining.



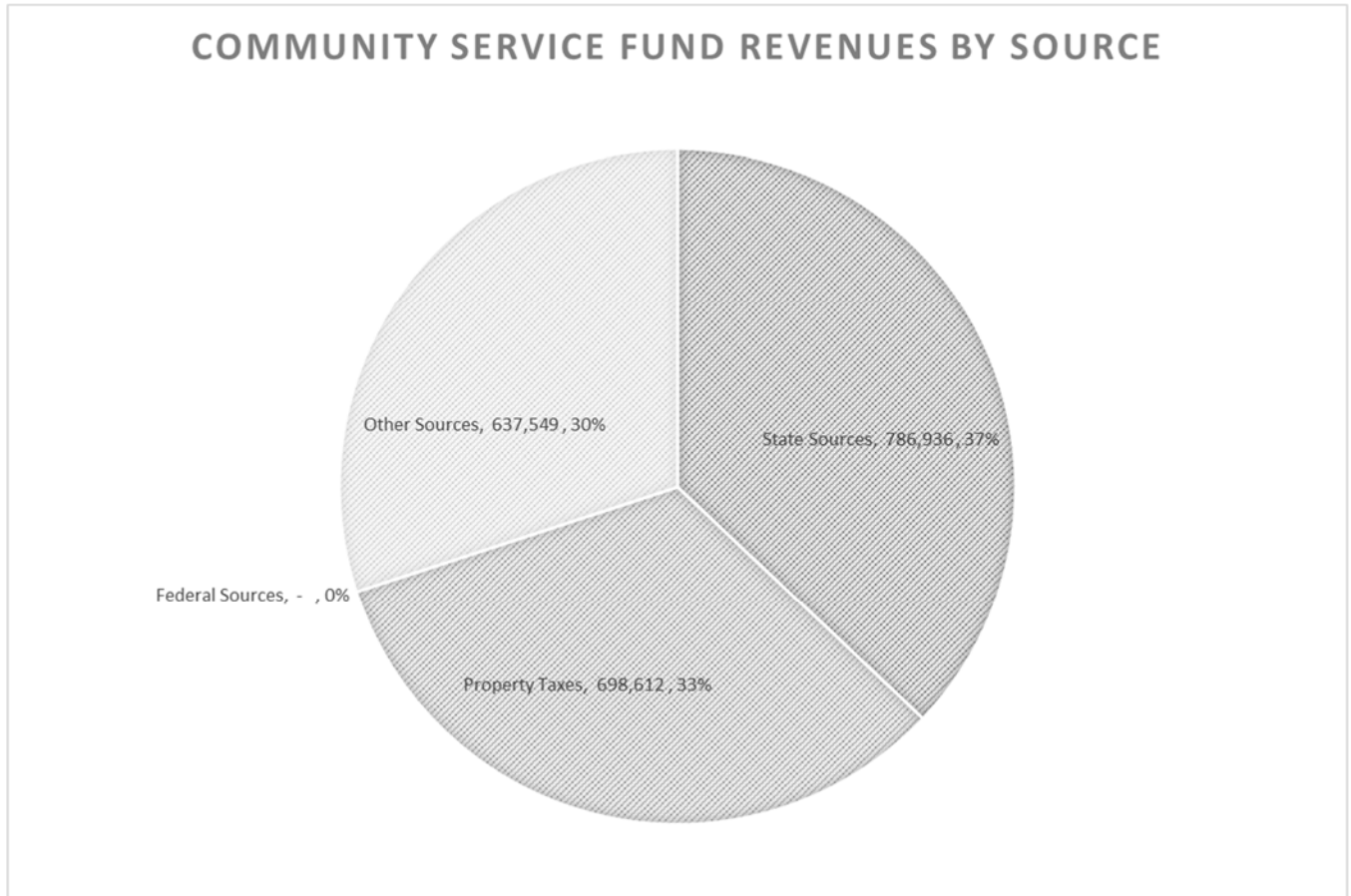
Special Revenue Funds – Community Service Fund

Fund Overview - The Community Education Fund accounts for the activities related to providing education services for Pre-Kindergarten and Post-Grade 12 students. The fund operates on a principle of breaking even on a year-to-year basis and maintaining a healthy fund balance that protects future programming. Community Education pays the general fund for space used in the district according to formulas outlined in the Uniform Financial Accounting and Reporting Standards (UFARS) Manual. In addition, Community Education pays the general fund for certain overhead costs such as payroll, accounts payable, and technology support. A summary of the complete Community Education budget is listed below.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	652,315	694,189	672,557	756,892	705,344	693,877	786,936
Property Taxes	483,744	506,356	549,671	550,706	518,424	518,420	698,612
Federal Sources	5,532	4,251	3,936	22,839	4,320	11,139	-
Other Sources	937,863	900,390	788,573	636,974	639,199	842,670	637,549
Total Revenue	2,079,454	2,105,186	2,014,737	1,967,411	1,867,287	2,066,106	2,123,098
Expenditures							
Salaries and Wages	1,380,027	1,344,252	1,221,490	1,151,366	1,211,443	1,163,792	1,243,526
Employee Benefits	402,869	427,135	361,325	352,487	382,200	356,763	398,508
Purchased Services	201,609	219,922	189,413	192,011	184,261	268,934	202,661
Supplies and Materials	130,784	110,613	126,462	112,409	61,167	150,677	233,351
Capital Expenditures	14,985	10,468	6,493	8,664	8,131	7,650	5,650
Other Expenditures	10,212	10,105	10,715	14,451	1,985	1,985	1,985
Total Expenditures	2,140,486	2,122,495	1,915,898	1,831,388	1,849,188	1,949,801	2,085,681
Revenues Over Expenditures	(61,032)	(17,309)	98,839	136,023	18,099	116,305	37,417
Other Financing Sources (Uses)							
Other	-	-	-	-	-	-	-
Net Change in fund balance	(61,032)	(17,309)	98,839	136,023	18,099	116,305	37,417
Fund Balances							
Beginning of Year	371,996	310,964	293,655	392,494	528,517	528,517	644,822
End of Year	310,964	293,655	392,494	528,517	546,616	644,822	682,239

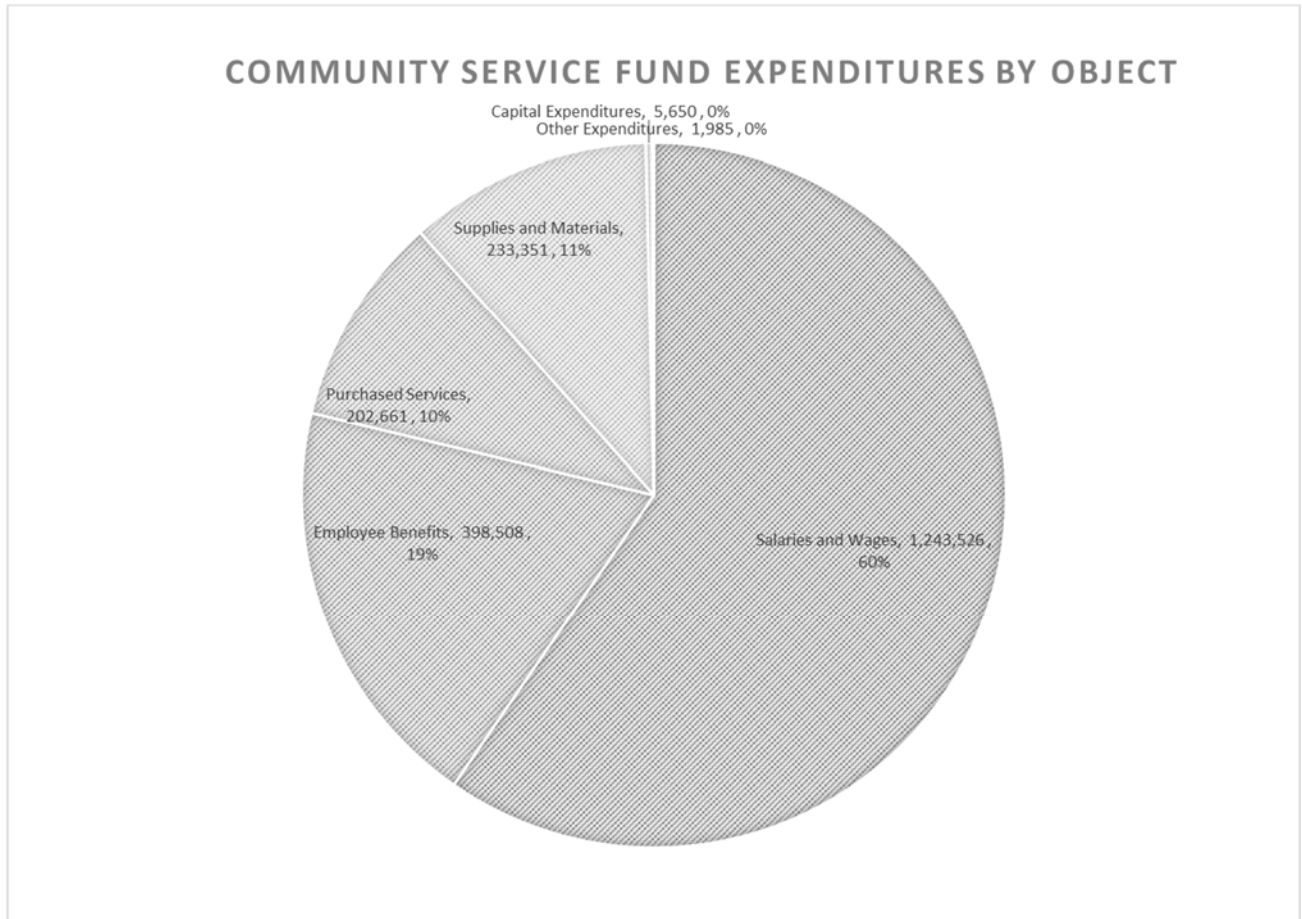
Special Revenue Funds – Community Service Fund (continued)

Revenues – The community service fund is funded by three main sources, state sources (37%), other sources (30%), and property taxes (33%). The other sources component of this include payments for patrons to attend community education classes and payments associated with our Key Kids programs.



Special Revenue Funds – Community Service Fund (continued)

Expenditures – The majority of expenses is salaries and benefits. These categories alone make up 79% of the expenditure budget. Purchased services make up 10% and consists of expenses related to contract work provided by outside sources.



Capital Projects – Building Construction Fund

Fund Overview - The Construction Fund accounts for the costs of school construction, addition, and renovation projects which are funded through bonds or certificates of participation (or other specific funding sources). Most recently, this fund has been used to account for the Track Project, One-Day Bond proceeds, and the Energy Projects. When bonds (or certificates of participation) are issued in connection with a building project, the bond proceeds are recorded as revenue in the Construction Fund. The funds are then drawn down as payments are made for work completed on the project(s). The proceeds of bonds can only be used for the purpose for which they were issued.

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Adopted Budget	2020-21 Revised Budget	2021-22 Prelim Budget
Revenues							
Other Local Sources	-	275	59,500	68,483	125,000	125,000	125,000
Total Revenue	-	275	59,500	68,483	125,000	125,000	125,000
Expenditures							
Capital Expenditures	17,120	21,311	510,834	4,618,540	2,987,500	3,311,151	959,422
Debt Service	-	-	80,360				
Total Expenditures	17,120	21,311	591,194	4,618,540	2,987,500	3,311,151	959,422
Revenue Over (Under) Expenditures	(17,120)	(21,036)	(531,694)	(4,550,057)	(2,862,500)	(3,186,151)	(834,422)
Other Financing Sources (Uses)							
Proceeds from Sale of Refunding Bonds			8,460,000				
Bond Premium			663,741				
Payment to Refunding Bond Escrow Agent							
Transfers In	329,655		-				
Transfers Out	-		(1,645)				
Total Other Financing Sources (Uses)	329,655	-	9,122,096	-	-	-	-
Net Change in Fund Balances	312,535	(21,036)	8,590,402	(4,550,057)	(2,862,500)	(3,186,151)	(834,422)
Fund Balances (Deficits)							
Beginning of Year	(205,593)	106,942	85,906	8,676,308	4,126,251	4,126,251	940,100
End of Year	106,942	85,906	8,676,308	4,126,251	1,263,751	940,100	105,678

Debt Service Fund – All Sub-Accounts Combined

Fund Overview – The district maintains two debt service funds 1) regular debt service, and 2) other post-employment benefits (OPEB) debt service fund. Below is a schedule of the Debt Service Funds from school year 2016-2017 through 2021-2022.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	53,508	44,422	110,101	161,725	-	164,066	-
Property Taxes	2,833,737	2,520,956	2,476,869	3,694,334	3,299,710	3,299,710	3,315,226
Federal Sources	-	-	-	-	-	-	-
Other Local Sources	4,258	4,287	3,265	4,777	-	-	-
Total Revenue	2,891,503	2,569,665	2,590,235	3,860,836	3,299,710	3,463,776	3,315,226
Expenditures							
Debt Service	2,893,557	2,900,980	2,802,948	3,449,615	3,260,610	3,260,610	3,288,548
Total Expenditures	2,893,557	2,900,980	2,802,948	3,449,615	3,260,610	3,260,610	3,288,548
Revenue Over (Under) Expenditures	(2,054)	(331,315)	(212,713)	411,221	39,100	203,166	26,678
Other Financing Sources (Uses)							
Proceeds from Sale of Refunding Bonds	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-
Transfers In	-	-	1,645	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,645	-	-	-	-
Net Change in Fund Balances	(2,054)	(331,315)	(211,068)	411,221	39,100	203,166	26,678
Fund Balances (Deficits)							
Beginning of Year	738,660	736,606	405,291	194,223	605,444	605,444	808,610
End of Year	736,606	405,291	194,223	605,444	644,544	808,610	835,288

Debt Service Funds – Regular Debt Service Fund

Fund Overview - The Debt Service Fund exists to record the principle and interest payments on long-term debt issued by the district. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a given fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise. The Debt Service Fund is also monitored by the Minnesota Department of Education for accumulation of excess fund balance. If the debt service fund balance is deemed to be at a level in excess of what is needed to make debt payments, a levy adjustment is made to reduce revenue and bring the fund balance down to a feasible amount.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	39,531	38,551	99,396	147,789		155,433	
Property Taxes	2,093,405	2,185,424	1,845,127	2,799,266	2,612,434	2,612,434	2,627,950
Other Local Sources	3,422	3,860	3,357	3,529			
Total Revenue	2,136,358	2,227,835	1,947,880	2,950,584	2,612,434	2,767,867	2,627,950
Expenditures							
Debt Service	2,132,880	2,144,570	2,156,748	2,798,315	2,603,810	2,603,810	2,630,948
Total Expenditures	2,132,880	2,144,570	2,156,748	2,798,315	2,603,810	2,603,810	2,630,948
Revenue Over (Under) Expenditures	3,478	83,265	(208,868)	152,269	8,624	164,057	(2,998)
Other Financing Sources (Uses)							
Transfers In			1,645				
Transfers Out							
Total Other Financing Sources (Uses)	-	-	1,645	-	-	-	-
Net Change in Fund Balances	3,478	83,265	(207,223)	152,269	8,624	164,057	(2,998)
Fund Balances (Deficits)							
Beginning of Year	576,387	579,865	663,130	455,907	608,176	608,176	772,233
End of Year	579,865	663,130	455,907	608,176	616,800	772,233	769,235

Debt Service Funds – Other Post-Employment Benefits (OPEB) Debt Service

Fund Overview - The Other Post-Employment Benefit (OPEB) Debt Service Fund is required to be used to record activity related to the levy revenue generated specifically for OPEB debt service and the repayment of the OPEB bonds.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
State Sources	13,977	5,871	10,705	13,936		8,633	
Property Taxes	740,332	335,532	631,742	895,068	687,276	687,276	687,276
Other Local Sources	836	427	(92)	1,248			
Total Revenue	755,145	341,830	642,355	910,252	687,276	695,909	687,276
Expenditures							
Debt Service	760,677	756,410	646,200	651,300	656,800	656,800	657,600
Total Expenditures	760,677	756,410	646,200	651,300	656,800	656,800	657,600
Revenue Over (Under) Expenditures	(5,532)	(414,580)	(3,845)	258,952	30,476	39,109	29,676
Other Financing Sources (Uses)							
Proceeds from Sale of Refunding Bonds							
Bond Premium							
Payment to Refunding Bond Escrow Agent							
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	(5,532)	(414,580)	(3,845)	258,952	30,476	39,109	29,676
Fund Balances (Deficits)							
Beginning of Year	162,273	156,741	(257,839)	(261,684)	(2,732)	(2,732)	36,377
End of Year	156,741	(257,839)	(261,684)	(2,732)	27,744	36,377	66,053

Fiduciary Funds – Trust Funds

Fund Overview – Trust funds are used to account for assets held in trust by the district for the benefit of individuals or other entities. The district currently maintains two trust funds – other post-employment benefits trust fund and a custodial fund. These funds will discuss in more detail in the next couple pages.

Below is summary of the fiduciary funds for the district for school years 2016-2017 through 2021-2022.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
Other Local Sources	479,384	353,023	258,744	361,740	525,000	525,000	525,000
Total Revenue	479,384	353,023	258,744	361,740	525,000	525,000	525,000
Expenditures							
Salaries and Wages	-	-	-	-	-	-	-
Employee Benefits	659,109	824,373	745,025	587,432	725,000	725,000	653,354
Purchased Services	29,705	25,836	23,324	145,425	150,000	150,000	150,000
Total Expenditures	688,814	850,209	768,350	732,857	875,000	875,000	803,354
Revenue Over (Under) Expenditures	(209,430)	(497,186)	(509,606)	(371,117)	(350,000)	(350,000)	(278,354)
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	(209,430)	(497,186)	(509,606)	(371,117)	(350,000)	(350,000)	(278,354)
Fund Balances (Deficits)							
Beginning of Year	4,834,281	4,624,851	4,127,665	3,618,059	3,246,942	3,246,942	2,896,942
End of Year	4,624,851	4,127,665	3,618,059	3,246,942	2,896,942	2,896,942	2,618,588

Fiduciary Funds – Other Post-Employment Benefits (OPEB) Trust Fund

Fund Overview - The Other Post-Employment Benefit (OPEB) Trust Fund was established through the sale of bonds. The proceeds of these bonds were placed in a revocable trust initially managed by the State Board of Investments. During fiscal year 2014, the decision was made to change the trust type from revocable to irrevocable. This does not change the function of the trust but will allow the district to offset the accrued liability related to post-employment benefits against the assets of the trust on the District-wide financial statements at year end. In addition, the funds are currently being managed by PFM and are held by US Bank.

	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues							
Other Local Sources	479,384	353,023	258,744	236,826	400,000	400,000	400,000
Total Revenue	479,384	353,023	258,744	236,826	400,000	400,000	400,000
Expenditures							
Salaries and Wages	-	-	-				
Employee Benefits	659,109	824,373	745,025	587,432	725,000	725,000	653,354
Purchased Services	29,705	25,836	23,324	20,511	25,000	25,000	25,000
Total Expenditures	688,814	850,209	768,350	607,943	750,000	750,000	678,354
Revenue Over (Under) Expenditures	(209,430)	(497,186)	(509,606)	(371,117)	(350,000)	(350,000)	(278,354)
Other Financing Sources (Uses)							
Transfers In							
Transfers Out							
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
Net Change in Fund Balances	(209,430)	(497,186)	(509,606)	(371,117)	(350,000)	(350,000)	(278,354)
Fund Balances (Deficits)							
Beginning of Year	4,834,281	4,624,851	4,127,665	3,618,059	3,246,942	3,246,942	2,896,942
End of Year	4,624,851	4,127,665	3,618,059	3,246,942	2,896,942	2,896,942	2,618,588

Fiduciary Funds – Custodial Fund

Fund Overview – This is a new fund being in school year 2019-2020. Formally, our district classified this funds as agency funds. These funds represent a flow through mechanism in which our district receives from and distributes these funds to an organization.

	2019-20	2020-21	2020-21	2021-22
	Actual	Adopted Budget	Revised Budget	Prelim Budget
Revenues				
Other Local Sources	124,914	125,000	125,000	125,000
Total Revenue	124,914	125,000	125,000	125,000
Expenditures				
Purchased Services	124,914	125,000	125,000	125,000
Total Expenditures	124,914	125,000	125,000	125,000
Revenue Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balances (Deficits)				
Beginning of Year	-	-	-	-
End of Year	-	-	-	-

Capital Project Detail

The District can fund capital projects through several sources such as Operating Capital Revenue, voter approved referendum, general operating dollars, bequests, capital lease financing, long-term facilities maintenance revenue, and an array of other options available to school districts. Regardless of the funding source of the planned expenditures, it is important that a big picture approach be used when planning for these expenditures to ensure the district's resources are used as efficiently as possible.

The following pages will provide reports related to the operating capital budget, long-term facilities maintenance budget, and the technology budget. The amounts in these budgets are included in each of the buildings budget reported with under the General Fund section.

Operating Capital Funds (approved by Board on March 25, 2021)	
<u>Available Funds</u>	Preliminary Operating Capital Budget
Projected Fiscal 2021 Ending Fund Balance	\$ 1,057,723.16
Anticipated 2021-2022 Aid Revenue	287,071.01
Anticipated 2021-2022 Levy Revenue	350,917.47
Proposed 2021-2022 Expenditures (see below)	(663,621.86)
Projected Fiscal 2021 Funds Available	\$ 1,032,089.78
Goodview Elementary School	
Safety Mat for the Zoom Room	\$ 3,200.00
Classroom furniture	\$ 15,000.00
3 Adjustable basketball hoops	\$ 14,000.00
10 Lunchroom tables	\$ 15,000.00
Install carpet at the entry similar to what is at the HS	\$ 4,600.00
	\$ 51,800.00
Jefferson Elementary School	
Removed carpet in 3 rooms	\$ 6,500.00
2 Magnetic white boards to replace chalk boards	\$ 500.00
Teaching Easel	\$ 430.00
Front Entryway carpeting	\$ 5,000.00
	\$ 12,430.00
Washington-Kosciusko Elementary School	

Removed carpet in 3 rooms	\$ 4,500.00
Book shelves, changing table, EC size table and chairs for classroom	\$ 3,300.00
Outdoor classroom on the north end of the building	\$ 2,000.00
	\$ 9,800.00
Winona Middle School	
Volleyball Standards / Nets / Padding	\$ 12,000.00
Scoreboard controller plugs relocation	\$ 2,000.00
Office Furniture - Replacement of all office furniture	\$ 15,000.00
Teacher Chairs	\$ 37,500.00
14 x 20 shed	\$ 4,000.00
WMS Tennis Court resurfacing	\$ 75,700.00
Classroom novels for 5-8	\$ 2,400.00
	\$ 148,600.00
Winona Senior High School	
Wrestling room wall mats	\$ 18,800.00
Small paddleboards - quantity 4	2,000.00
Replace fluorescent lighting with LED	5,400.00
	\$ 26,200.00
Winona Area Learning Center	
Kiln hood	\$ 10,000.00
	\$ 10,000.00
Paul Giel Field	
Lighting for the flag poles	\$ 4,675.00
Dry-in stadium space	\$ 3,424.89
	\$ 8,099.89
District Wide - Early Childhood	
Creative curriculum cloud based curriculum - Teaching strategies	\$ 3,800.00
	\$ 3,800.00
District Wide	
Information Systems Staff	285,015.41
District Wide - Copier/Printer Lease	35,576.56

Upgrade (45) legacy door card readers to 13.56 HF for improved security. Includes cards, readers and labor.	28,000.00
	\$ 348,591.97
Maintenance	
68" Angle Broom	\$ 4,300.00
Skidsteer	40,000.00
	\$ 44,300.00
<i>Total Operating Capital</i>	\$ 663,621.86

Long-Term Facilities Maintenance (LTFM) Plan (approved by Board on June 18, 2020)	
<u>Planned Expenditures</u>	Preliminary LTFM Budget
<i>Asbestos</i>	
Asbestos Removal and Encapsulation	\$ 20,000.00
<i>Total Asbestos</i>	\$ 20,000.00
<i>Building Envelope</i>	
General Repairs	\$ 6,500.00
<i>Total Building Envelope</i>	\$ 6,500.00
<i>Building Hardware</i>	
General Repairs	\$ 60,000.00
<i>Total Building Hardware</i>	\$ 60,000.00
<i>Electrical</i>	
General Repairs	\$ 60,000.00
<i>Total Electrical</i>	\$ 60,000.00
<i>Fire Safety</i>	
Kitchen Hood Cleaning	\$ 2,000.00
Update Emergency Evacuation Maps	2,500.00
Fire Door Inspections	1,500.00
Three Year Fire Marshall Inspection	-
Maintenance of Fire Alarm Equipment	22,000.00
Fire Extinguisher Inspection and Maintenance	4,000.00
Lighting - Emergency or Egress	4,000.00
Fire Suppression System Testing/Inspection/Repairs	2,000.00
<i>Total Fire Safety</i>	\$ 38,000.00
<i>Health & Safety Management</i>	
Health & Safety Environmental Management	\$ 72,228.00
Blood Bourne Pathogen Standard Compliance	500.00
School Dude Maintenance Request Management System	7,000.00
Online MSDS Management	1,000.00
Health & Safety Management Assistance	2,300.00
Automated External Defibrilators	2,000.00

Identisys Door Access Control System	959.00
Raptor Visitor Management System	3,488.40
District Salaries for H&S Mgmt Support	26,022.04
Total Health & Safety Management	\$ 115,497.44
Hazardous Materials	
Hazardous Waste Disposal	\$ 5,000.00
Radon - Detection & Mitigation	12,000.00
Backflow Prevention	9,500.00
Total Hazardous Materials	\$ 26,500.00
Indoor Air Quality	
W-K - IAQ Testing	5,000.00
Total Indoor Air Quality	\$ 5,000.00
Interior Surfaces	
General Repairs	\$ 20,000.00
WSHS - Auditorium Light Fixtures	5,000.00
WSHS - Auditorium Curtains	10,000.00
WMS - Auditorium Light Instruments	10,000.00
Total Interior Surfaces	\$ 45,000.00
Mechanical Systems	
General Repairs	\$ 50,000.00
Total Mechanical Systems	\$ 50,000.00
Physical Hazards	
Playground Resurfacing	\$ 12,000.00
Playground Inspection	2,000.00
Soft Tile Project	107,056.00
ADA Access - Extend ADA Path Access from building to field	5,400.00
ADA Ramp - Concrete work	60,000.00
MDH Pool Inspection	500.00
Annual Audiograms	1,000.00
MDH Kitchen Inspections	5,000.00
Arc Flash Study - Goodview	9,400.00
Elevator & Lift Inspections	15,000.00
Personal Protective Equipment	18,000.00
Total Physical Hazards	\$ 235,356.00

<i>Plumbing</i>	
General Repairs	\$ 52,100.00
WSHS/WMS - Water Survey	\$ 5,100.00
Jefferson/WK - Water Survey	\$ 2,800.00
<i>Total Plumbing</i>	\$ 60,000.00
<i>Roof</i>	
General Repairs	\$ 30,000.00
W-K Roof Maintenance	\$ 3,125.00
ALC Roof Maintenance	\$ 2,298.00
Goodview Roof Maintenance	\$ 6,968.00
WMS Roof Maintenance	\$ 41,860.00
WSHS Roof Maintenance	\$ 83,860.00
Jefferson Roof Maintenance	\$ 412.00
<i>Total Roof</i>	\$ 168,523.00
<i>Site (Grounds) Projects</i>	
General Repairs	\$ 2,500.00
<i>Total Site Projects</i>	\$ 2,500.00
<i>Total Proposed Projects - Long-Term Facilities Maintenance Expenditures</i>	\$ 892,876.44

Technology Levy Funds (approved by Board on March 25, 2021)	
<u>Proposed Expenditures</u>	
Department Costs	
Information Systems General Supplies	\$ 2,000.00
Information Systems General Services	8,000.00
Portion of Instructional Coaching (Technology Focus) Salary & Benefits	100,000.00
Total Department Costs	\$ 110,000.00
Annual Maintenance & Licensing Agreements	
Operational Agreements	
VMware vSphere 7 Essentials Plus Kit	\$ 1,017.28
Unitrends Backup and Recovery	4,637.34
Servers - Hardware Maintenance Agreements	1,801.10
Mitel Phone System Support/Maintenance	20,064.82
Aruba WLAN Support/Maintenance	11,491.20
Volume License Agreement	-
Chrome Management Licenses & Spare Device ADP	13,121.00
Google G Suite Enterprise for Education	10,176.00
District Website - Hosting Fees, Content Management, Automation & Design	12,300.00
District Website - Registration & Scheduling	1,384.00
CIMS Data Hosting	4,950.00
Email Archiving	470.00
Data Warehouse	12,000.00
Keep Certified	2,700.00
Student Information System	44,892.90
VoIP Lines for Campus Messenger	3,450.00
Destiny Library Management System	4,700.00
Web Content Filtering for 1:1 Chromebooks	4,180.00
Systems Manager Enterprise (MDM)	9,100.00
IT Help Desk Application	1,000.00
Paperless Governance Solution	3,000.00
Video Hosting Fee	84.00
Survey Software	336.00
Virtual Meeting Subscription	601.19

SEMNET Annual Membership	1,375.00
Smart Finance and HR	36,585.00
Human Resource Information Management Systems	29,873.94
Cloud Server Space	200.00
Instructional Agreements	
Schoology Learning Management System	20,646.00
Seesaw Learning Management System	3,685.00
Study Island and Reading Eggs	18,592.00
Math Seeds	4,675.00
Adobe InDesign Creative Cloud	389.00
Adobe Full Product Creative Cloud	901.72
Learning A-Z Applications	6,507.00
Apple iPad Apps	1,000.00
Istation	1,701.00
Smart Learning Suite	5,940.00
WeVideo Video Editor	2,659.00
Edgenuity	13,250.00
Lockdown Browser	2,795.00
Language & Literacy licenses	1,500.00
SWIS Suite	
WALC	262.49
WK	460.00
Jefferson	460.00
Goodview	350.00
Securly Classroom Management Application	3,613.50
Movie & Documentary Database Licensing	1,750.00
ScreencastOMatic	900.00
Formative Assessment Application	7,000.00
Total Annual Maintenance & Licensing Agreements	\$ 334,527.48
Repairs of Technology Equipment	
Infrastructure Repairs	
Voice Communications Maintenance/Repair	\$ 2,500.00
Data Network Infrastructure Maintenance/Repair	5,000.00
CCTV System Maintenance/Repair	2,000.00
Two-way Radio Maintenance	4,800.00
Instructional Repairs	
Computer Lab Maintenance/Repair	5,000.00
Projectors & Lamps Repair	3,422.84

Computer Workstation Repairs (non-warranty repairs)	1,000.00
iPad Repair	1,000.00
Total Repairs of Technology Equipment	\$ 24,722.84
Life Cycle Equipment Replacement	
Staff 1:1 Notebook Computers - Lease Payment	\$ 104,133.48
Student 1:1 Chromebook Devices - Lease Payment	137,698.12
Elementary iPads	25,920.00
Special Education Devices	6,480.00
Elementary Headphones	1,480.00
Off Lease Chromebook Purchases - Life Cycle Needs	-
Monitors	1,500.00
Classroom Projectors/TV's	26,000.00
Computer Peripherals	1,000.00
Chromebook Protective Covers	16,000.00
Audio/Visual/Auditorium Technology Equipment	13,000.00
Server	14,244.20
Security System	44,729.26
Total Life Cycle Equipment Replacement	\$ 392,185.06
Building Requested Technology Equipment	
Learning & Teaching - General Genius Licensing - Elementary School Licenses (3)	\$ 2,686.50
WSHS - IPAD and Software for Digital Art Class	18,928.00
WMS - IPAD and Software for Digital Art Class	18,928.00
WALC - IPAD and Software for Digital Art Class	6,090.00
Total Building Requested Technology Equipment	\$ 46,632.50
Total Proposed Projects - Capital Projects Levy For Technology	\$ 908,067.88

Informational Section

Enrollment by Grade Year (October 1 Enrollment)

Grade	Actuals					Projections		
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K	192	203	174	204	154	146	200	194
1	193	185	183	171	193	135	142	195
2	216	192	169	168	162	187	131	139
3	226	217	177	165	158	157	183	129
4	232	230	197	160	155	152	153	178
5	207	232	215	187	152	149	153	153
6	226	214	229	215	201	152	155	159
7	262	219	207	218	209	195	150	153
8	208	262	214	200	220	197	192	147
9	239	233	270	220	213	226	213	207
10	274	243	222	275	223	211	224	212
11	234	279	236	208	266	211	204	217
12	301	269	314	280	249	265	217	210
Total	3010	2978	2807	2671	2555	2383	2317	2292
Change		-32	-171	-136	-116	-173	-238	-91
% Change		-1.06%	-5.74%	-4.85%	-4.34%	-6.75%	-9.32%	-3.80%
Free/Reduced	1237	1187	1120	1077	828			
% F/R	41.10%	39.86%	39.90%	40.32%	32.41%			

Enrollment Projection Methodology

The district has several different methods to estimate future district enrollment. The projections are reviewed and approved by the School Board. The School Board approved our current enrollment projections at the January 21, 2021 board meeting.

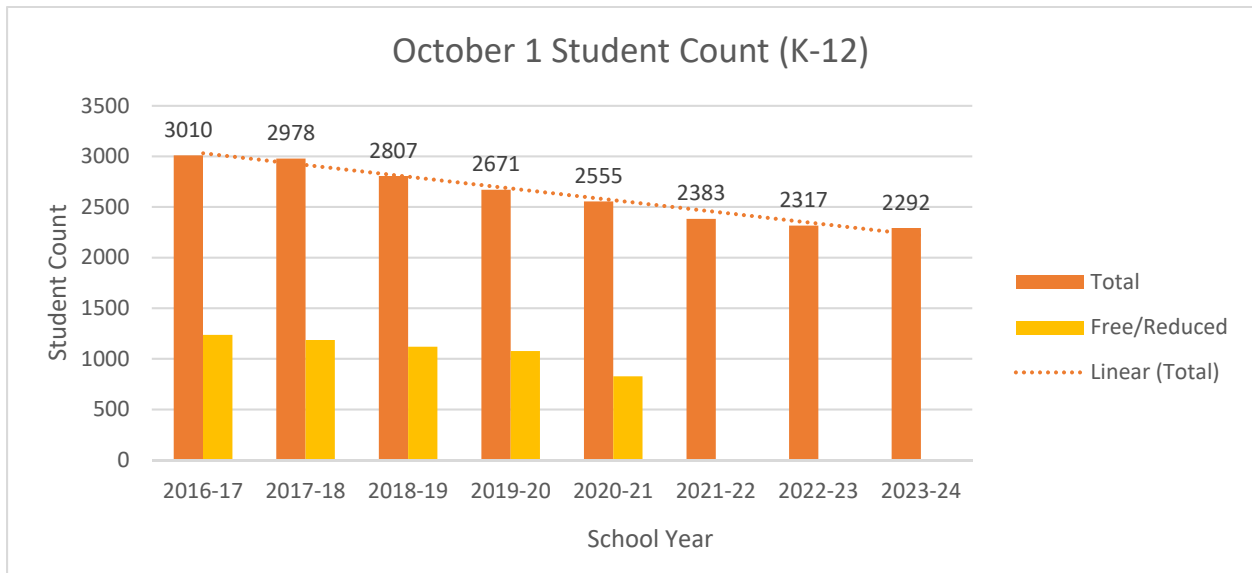
1. The “Cohort Survival Ratio” * method used in projecting enrollments for Winona Area Public Schools by analyzing enrollment trends will continue to be a very accurate methodology.
2. Moderate fluctuations in the local economy will result in minimum impact upon student enrollment projections.
3. Open enrollment will have moderate impact upon projections.
4. Nonpublic and charter school’s enrollments will have a moderate impact on projections.
5. The communities comprising the Winona Area Public Schools will have minimal growth over the next five to ten years.
6. Census data:
 - a. Minnesota Department of Health sends a birth list each month of babies born to parents with residences in the following areas; City of Winona, Dakota, Minnesota City, Rollingstone, Minneiska and Stockton. The list includes the date of birth, gender, parent/guardian name and residence.
 - b. Parents completing student registration forms for their children are asked to include information on siblings in the household, including preschooler’s.
 - c. New information received at Early Childhood Screenings is submitted to IS.
 - d. Early Childhood Family Education (ECFE) programs submit information to IS

regarding parents of preschoolers who participate in classes or have received hospital visits for newborns.

e. A census form requesting information on preschoolers in the district is mailed out each fall to each district household.

f. Area newspapers are scanned for birth information

Note: The Winona Area Public School district is one of three districts in Winona County. The district also borders the state of Wisconsin. There are two Wisconsin hospitals within 30 miles of our district that provide obstetrics care. Due to data privacy laws, Wisconsin does not share specific information regarding births of Winona County residents that occur in Wisconsin. The district is able to get a number of the total births of Winona county residents that occur annually in La Crosse, but not the place of residence. Thus, it is difficult to determine which school district the resident is in.



The chart above illustrates the data on previous page. This district has had a steady decline and is projecting a continued decline. This decline is an average of 136 students a year.

Additionally, the district is seeing the number of qualified application for free and reduced lunches decreasing year over year. There are a number of factors playing into this. First, it would be appropriate to see the number of applications decline with reducing enrollment.

Secondly, due to the lunch being free for all students removed the necessity to complete the forms for Free and Reduced Lunches.

Early Childhood Programs as of October 1, 2020

Program	Total
ECSE - Early Childhood Special Ed	87
VPK - Volunteer Preschool	7
CKP - Community Kids Preschool	74
ECFE - Early Childhood Family Ed	30
EC Screening	8
TOTAL	206

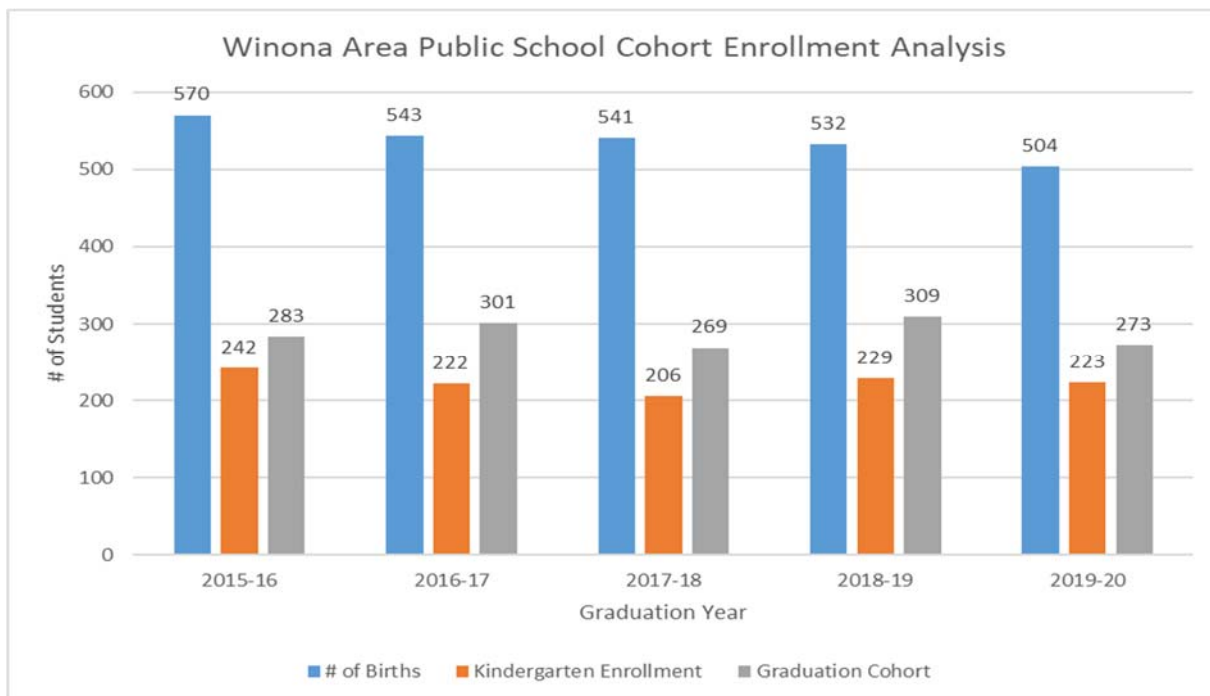
*Early Childhood numbers may contain duplicates

Data Source: Infinite Campus - Student Enrollment Summary Report

Kindergarten Enrollment Cohorts

Birth Year	# of Births	Enrollment Year	Kindergarten Enrollment	Graduation Cohort	Graduation year	% of Capture at Kindergarten	% of Capture at Graduation
1998	570	2003-04	242	283	2015-16	42.46%	49.65%
1999	543	2004-05	222	301	2016-17	40.88%	55.43%
2000	541	2005-06	206	269	2017-18	38.08%	49.72%
2001	532	2006-07	229	309	2018-19	43.05%	58.08%
2002	504	2007-08	223	273	2019-20	44.25%	54.17%

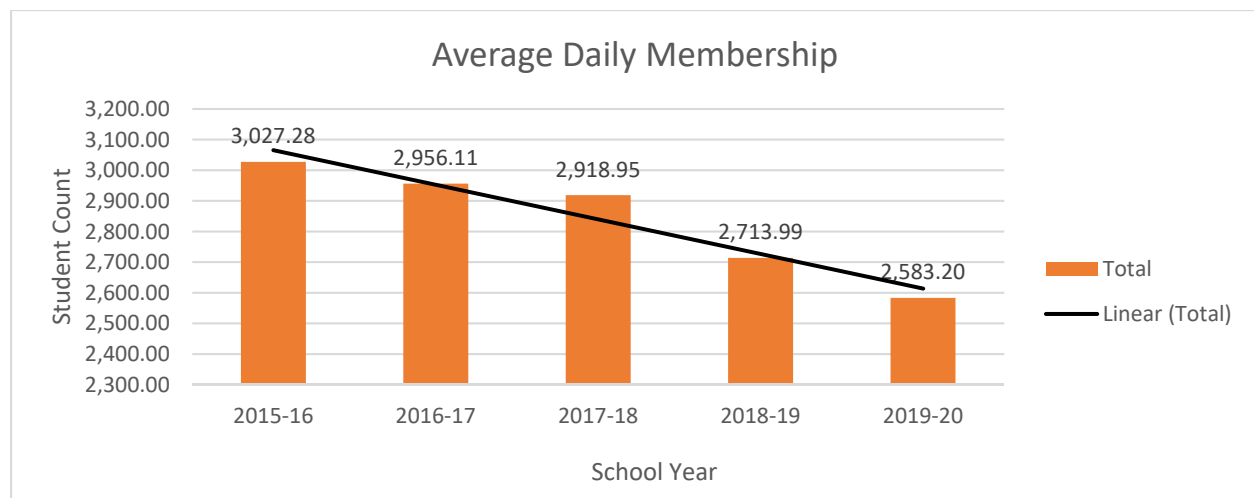
Data Source: The birth rate are from the Minnesota Department of Health Statistics (www.health.state.mn.us). These births reflect residency in the Winona, Lewiston/Altura and St. Charles School Districts.



Average Daily Membership (ADM) by Grade Level:

Grade	Actuals				
	2015-16	2016-17	2017-18	2018-19	2019-20
K	198.61	189.68	201.84	175.42	200.19
1	214.17	190.91	181.17	180.76	168.30
2	229.42	213.43	185.45	169.93	166.50
3	227.53	226.95	212.20	174.26	163.32
4	209.21	231.64	226.29	196.00	158.06
5	215.88	210.58	233.87	215.45	188.09
6	260.81	221.62	217.99	228.05	213.81
7	208.39	263.36	221.61	201.13	219.78
8	231.80	210.24	254.55	208.41	192.70
9	277.59	239.64	228.17	271.44	219.35
10	231.87	273.88	242.51	215.81	266.86
11	267.04	223.40	274.43	222.69	198.47
12	254.96	260.78	238.87	254.64	227.77
Total	3,027.28	2,956.11	2,918.95	2,713.99	2,583.20
Change		-71.17	-37.16	-204.96	-130.79
% Change		-2.35%	-1.26%	-7.02%	-4.82%
Teacher FTE's	271.1	269.2	263.2	252.1	238.9
ADM per Teacher	11.17	10.98	11.09	10.77	10.81

Average Daily Membership, normally referenced as ADM, is the total number of days a pupil is enrolled in the school district divided by the total number of days the school is in session. ADM is best calculated at the school year is complete and all student data has been updated with MDE.



Enrollment Options

Students Open Enrolling into WAPS 2020-2021	
District Type	# of Students
Public Schools	24
Other State/Private	2
Outside MN	2
Total	28
Data Source: Minnesota Department of Education - MARSS Fall Submission 2020-21 MARSS Non-Resident Report	

Resident Students Attending Other Districts 2020-2021 Data	
Enrollment Option	
Charter Schools	460
Public Schools	332
Online Schools	78
Home School	107
Tuition Students	21
ESY Students	1
Ineligible Nonresident	3
Shared Time - No Tuition	2
Total	1004
Data Source: Minnesota Department of Education - MARSS Fall Submission 2020-21 - MARSS Resident Students Attending Elsewhere Report	

The State of Minnesota allows students to open enroll in our other school districts across the state. The table above left reflects the number of students enrolling into Winona Area Public Schools from other districts. The table above right reflects the number of students enrolling out of Winona Area Public Schools to receive their education. The table below reflects the number of juniors and seniors are attending post-secondary enrollment option (PSEO) and the percentage to their total class.

Postsecondary Enrollment Option						
Year	# of Juniors	Junior Class	% of Junior Class	# of Seniors	Senior Class	% of Seniors
2016-17	29	231	12.55%	28	282	9.93%
2017-18	30	261	11.49%	20	229	8.73%
2018-19	35	226	15.49%	25	247	10.12%
2019-20	26	197	19.80%	13	224	5.80%

Data Source: Class sizes - Infinite Campus Student Enrollment Summary Report for Winona Senior High School and Winona Area Learning Center; # of participants - Minnesota Department of Education - PostSecondary Enrollment Options Program Verification of Students District of Attendance

Special Education Data

SPECIAL EDUCATION
UNDUPLICATED CHILD COUNT
DECEMBER 1, 2020

AGE AS OF DEC. 1	DISABILITY													TOTAL
	S/L	DCD:MM	DCD:SP	SMI	TBI	PI	HI	SLD	EBD	DB	OHI	ASD	DD	
0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
1	0	0	0	0	0	0	0	0	0	0	0	0	4	4
2	0	0	0	0	0	0	0	0	0	1	0	0	29	30
3	7	0	0	0	0	0	0	0	0	0	0	3	10	20
4	5	0	0	0	0	0	0	0	0	1	0	4	14	24
5	9	0	0	1	0	0	0	0	0	0	0	3	18	31
6	18	1	1	0	0	0	0	0	3	0	1	10	18	52
7	13	3	1	0	0	0	0	10	8	0	5	5	0	45
8	13	1	1	0	0	2	0	8	2	0	6	8	0	41
9	11	4	1	1	0	0	0	20	8	0	3	9	0	57
10	4	0	1	0	0	0	0	19	12	0	4	9	0	49
11	9	2	0	1	0	0	1	20	8	0	3	7	0	51
12	5	2	1	0	0	0	2	22	9	0	15	6	0	62
13	3	2	0	0	0	2	0	22	9	1	12	7	0	58
14	2	3	2	1	0	0	0	21	7	0	5	4	0	45
15	0	3	1	0	0	0	1	15	6	0	10	3	0	39
16	0	4	2	0	0	1	1	15	7	0	7	6	0	43
17	1	5	2	0	0	1	0	12	7	0	6	6	0	40
18	0	2	0	0	0	1	0	7	8	0	4	2	0	24
19	0	0	2	0	0	0	0	2	0	0	3	1	0	8
20	0	0	1	0	0	0	0	0	0	0	1	1	0	3
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
over 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0-21	100	32	16	4	0	7	5	193	94	3	85	94	95	728

Key:

- S/L = Speech/Language Impairment
- DCD-MM = Development Cognitive Delay: Mild/Moderate
- DCD-SP = Dev. Cognitive Delay: Severe-Profound
- SMI = Severe Multiple Impairment
- TBI = Traumatic Brain Injury
- PI = Physical Impairment
- HI = Hearing Impaired
- SLD = Specific Learning Disability
- EBD = Emotional/Behavioral Disorder
- DB = Deaf/Blind
- OHI = Other Health Impairment
- ASD = Autism Spectrum Disorder
- DD = Development Delayed

Data Source: Minnesota Department of Education, Special Education Unduplicated Child Count by Setting

Employee Labor Groups FTE Headcount (General Fund Only)

	Actual					Projected
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Teacher Full Time Equivalent (FTE)	269.2	263.2	252.1	238.9	227.9	225.2
Number of Teachers (headcount)	278.0	271.0	259.0	252.0	288.0	275.0
Educational Assistants (FTE)	95.6	91.5	86.7	81.9	80.9	76.3
Educational Assistants (headcount)	116.0	111.0	105.0	102.0	123.0	117.0
Office Professionals (FTE)	36.7	33.8	29.4	27.8	22.9	23.6
Office Professionals (headcount)	41.0	40.0	32.0	31.0	31.0	32.0
Maintenance (FTE)	21.0	19.0	20.0	20.0	22.0	22.0
Maintenance (headcount)	21.0	19.0	20.0	20.0	23.0	23.0
Crossing Guards/Supervisors (FTE)	8.4	8.4	5.6	5.4	4.3	4.0
Crossing Guards/Supervisors (headcount)	71.0	65.0	36.0	23.0	33.0	33.0
Non-Affiliated including Managers (FTE)	53.9	49.6	45.1	42.1	34.5	38.2
Non-Affiliated (headcount)	63.0	58.0	54.0	48.0	43.0	47.0
District Administration (FTE)	16.7	16.6	14.6	15.2	13.8	13.8
District Administration (headcount)	17.0	17.0	15.0	16.0	16.0	16.0

Data Source:

For non-exempt employees one FTE is equal to 8 hours. FTE does not include substitutes, coaches, or other positions hired sporadically.

Educational Assistants, Office Professionals, Maintenance, includes members of their bargaining groups.

Crossing Guards/Supervisors includes only those employed to provide just this service.

Non Affiliated includes employees not affiliated with any other group, including Miller Mentoring, interpreters & LPNs. Key Kids staff are excluded from this count.

District Administration

District Administration includes the superintendent, members of the administrator's group, members of cabinet and the activities director. In previous demographic books, the director of buildings and grounds was not included in this listing. The FTE has been adjusted and now includes that position each year.

Glossary

The below information came from the 2021 UFARS Manual, Chapter 16-Glossary located on the Minnesota Department of Education website - <https://education.mn.gov/MDE/dse/schfin/fin/UFARS/>

A

Adult Basic Education (ABE): Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education to increase self-confidence, self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy.

Agency Fund: A fund used to account for assets where the school district has a formal agency agreement with other governmental units, employees, students or other. As an agent, the district holds assets for others and performs duties as directed.

Alternative Learning Center (ALC): These are year-round educational service areas that take students who are at risk of not completing high school.

Apportionment: (1) The act of apportioning; (2) An item of receipts resulting from the act of apportioning, such as state apportionment.

Audit: The result of an independent accountant's review of the statements and footnotes to ensure compliance with generally accepted accounting principles and to render an opinion on the fairness of the financial statements.

Audit Report: A report issued by an independent CPA that expresses an opinion about whether the financial statements fairly present a company's financial position, operating results, and cash flows in accordance with generally accepted accounting principles.

Average Daily Membership (ADM): The aggregate membership of students in a school during a reporting period (normally a school year) divided by the number of days that school is in session during this period. ADM represents the portion of the year that a student is enrolled in a school. After each year-end MARSS submission a new District/School ADM Report is posted by MDE, replacing the prior year. These reports are posted to the Minnesota Funding Reports (MFR) webpage. They summarize ADM data by school, grade and type of student (e.g., resident, open enrolled, shared-time) for school districts and charter schools. These data are used in many of the state funding programs.

B

Balance Budget: The requirement imposed on the state's general fund biennial budget that revenues must be greater than or equal to expenditures.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget making authority together with a summary of the proposed expenditures and the means of financing them. The second part

consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Document: The instrument used by the budget making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budgeting: Pertains to budget planning, formulation, administration, analysis, and evaluation.

Building: One continuous structure, which may or may not be connected with other structures by passageways. It includes the building itself the plumbing, heating, ventilating, mechanical, and electrical work, and lockers, cabinets, and shelves, which are built into the building. Two structures connected by a breezeway, a covered walkway, or tunnel would be two buildings.

Building Construction Fund: A fund used to record all operations of a district's building construction program that are funded by the sale of bonds or by capital loans.

C

Capital Expenditures: An expenditure that is recorded as an asset because it is expected to benefit more than the current period.

Census: The school census is an enumeration and collection of data, as prescribed by law, conducted each year to determine the number of children of certain age's resident in a given district and to secure other information pertinent to education by the state board of education.

Co-Curricular Activities: Co-curricular activities are comprised of the group of school sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups at school events, public events or a combination of these for such purposes as motivation, enjoyment, and improvement of skills.

Coding: A system of numbering, or otherwise designating, accounts, entries, invoices, or vouchers in such a manner that the symbol used reveals quickly certain required information.

Community Education Fund: A fund used to account for all financial activities of the Community Education program.

Community Service Fund: Is used to record all financial activities of the Community Service program. Community Education includes only those activities authorized in Minnesota Statutes, section 124D.19. The focus of these activities is enrichment programs for any age level that are not part of the K-12 education program.

Compensatory Revenue: A portion of general education revenue based on the number of students in a school district that qualify for free and reduced-price lunches. Compensatory revenue is a component of general education revenue that must be reserved and used to meet the educational needs to pupils who enroll underprepared to learn, and whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners their age. The revenue is based on the prior year's October 1 enrollment and count of students eligible for the free or reduced-price meal program.

Contracted Services: Service rendered by personnel who are not on the payroll of the school district, including all related expense covered by the contract.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act): Federal funding emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have on the nation.

Current Year's Tax Levy: Taxes levied for the current fiscal period.

D

Debt Service: Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

Deferred Maintenance: A delay of maintenance on buildings.

E

Early Childhood Family Education (ECFE): Program offered through community education that provides services for children and parents.

Early Childhood Special Education (ECSE): Program similar to ECFE for children with disabilities.

Elementary and Secondary Education Act (ESEA): Currently authorized as the No Child Left Behind Act of 2001 (NCLB). Programs under the ESEA promote student achievement through school and district reform, to include a focus on accountability for results, an emphasis on scientific research and doing what works, expanded parental options, and expanded local control and flexibility.

Elementary and Secondary School Education Relief (ESSER) Fund: The Federal government awarded grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter school that are LEAs, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

Elementary School: A school classified as elementary by state and local practice and composed of any span of grades not above grade 8. Preschool or kindergarten is included under this heading only if it is an integral part of an elementary school or regularly establish school system.

Employee Benefits: Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement, and social security.

English learner (EL): A program that provides intensive instruction in English for students with limited English proficient (EL). English learner previously referred to as Limited English Proficiency (LEP); English Language Learner (ELL); English as a Second Language (ESL)). Students who are identified as English learners (ELs) should be served in an instructional program designed for ELs, defined as either and English as a Second Language (ESL) or Bilingual Education (BE) program by Minnesota statute.

Enrollment: The total number of students registered in a given school unit at a given time, generally in the fall.

Enrollment Options: The program that allows students to open enroll to attend a school district other than the one in which they reside.

Expenditures: Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. For elementary/secondary schools, these include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures per Pupil: Charges incurred for a particular period of time divided by a student unit of measure, such as enrollment, average daily attendance, or average daily membership.

Expenses: Costs incurred in the normal course of business to generate revenues.

External Auditors: Independent CPAs who are retained by organizations to perform audits of financial statements.

External Audit: Audits conducted by CPAs who are independent of the client company.

F

Fair Market Value: The current value of an asset (e.g., the amount at which an asset could be sold or purchased in an arm's-length transaction).

Federal Funds: Revenues received from federal government appropriations.

Fiduciary Funds: Account for assets held in a trustee capacity or as an agent for individuals, organizations, or other governmental units and/or funds.

Financing Activities: Transactions and events whereby resources are obtained from, or repaid to, owners (equity financing) and creditors (debt financing).

Fiscal Year: An entity's reporting year, covering a 12-month accounting period. Minnesota schools run from July 1 to June 30.

Food and Nutrition Services (FNS): Division of MDE. Food and Nutrition Services helps local charter schools and districts work to decrease salt and fat, increase fiber and use low fat dairy products, whole grains, and fresh fruits and vegetables in students' meals.

Food Service Fund: is used to record financial activities of a charter school's food service program. Food service includes activities for the purpose of preparation and service of milk, meals and snacks in connection with school and community service activities.

Formula Allowance: A reference to the basic general education formula allowance, providing a district with a majority of its revenue from the state.

Free Lunch Eligible: The National School Lunch Program's assistance program for low-income children. Families with school-age children who fall below the poverty level and have no other significant assets are eligible to receive government assistance in the form of free or reduced-price school lunches.

Full-Time Equivalency (FTE): Full-time-equivalent number of positions, not the number of different individuals occupying the positions during the school year.

Fund: A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.

Fund Balance: A summary of revenues, expenditures, reserves and year-end balances for a fund or funds.

G

General Education Revenue: is a combination of several revenue components generated by public schools and available for use during the regular school year and summer for general and special school purposes.

General Fund: Typically, the largest fund in the budget. It is comprised of money not in other funds. Most of this fund is not earmarked for specific purposes.

The Governor's Emergency Education Relief (GEER) Fund: The Federal government awarded grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds. Governors receiving GEER funds may award subgrants to LEAs within the State that have been most significantly impacted by coronavirus to support their ability to continue to provide educational services to students and to support the on-going functionality of the LEAs.

H

High School: A secondary school offering the final years of high school work necessary for graduation, usually including grades 10, 11, 12 (in a 6-3-3 plan) or grades 9, 10, 11 and 12 (in a 6-2-4 plan).

I

Instructional Expenditures (Elementary/Secondary): Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies and purchased instructional services.

Interest: The payment (cost) for the use of money.

Internal Service Funds: Funds internal to the operation of a unit that provide a variety of services to that unit, such as a printing activity. The funds must recover the full costs of services provided through billing back.

K

Kindergarten: This category of students includes transitional kindergarten, kindergarten, and pre-first-grade students and is traditionally found in schools of elementary age children.

L

Levy: A tax imposed on property, which a school board may levy, and limited by statute.

Limited English Proficiency (LEP): A concept developed to assist in identifying those language-minority students (children from language backgrounds other than English) who need language assistance services, in their own language or in English, in the schools.

Local Educational Agency (LEA): (e.g., charter LEA, school district), a public school district in the United States.

Long-Term Facilities Maintenance (LTFM): To qualify for revenue under this section, a school district or intermediate district, not including a charter school, must have a ten-year facility plan adopted by the school board and approved by the commissioner. The plan must include provisions for implementing a health and safety program that complies with health, safety, and environmental regulations and best practices, including indoor air quality management. Charter schools qualify for the revenue without a ten-year facility plan {Minn. Stat. § 123B.595 (<https://www.revisor.mn.gov/statutes/?id=123B.595>)}.

M

Minnesota Automated Reporting Student System (MARSS): A system of pupil accounting which maintains essential data elements for each public school student attending school in Minnesota and reported by school districts to the state.

Minnesota Department of Education (MDE): The formal agency within the executive branch of government in Minnesota that oversees the operations of education, K-12 education in particular.

O

Operating Activities: Transactions and events that enter into the determination of net income.

Other Revenues and Expenses: Items incurred or earned from activities that are outside, or peripheral to, the normal operations of a firm.

P

Perkins: Carl D. Perkins Career and Technical Education Improvement Act of 2006, which provides federal money for career technical education schooling.

Postsecondary Enrollment Options (PSEO): A program that allows high school juniors and seniors to take courses at postsecondary institutions for high school credit.

R

Revenues: Money received by a unit from external sources net of refunds and other correcting transactions, other than from the issuance of debt, liquidation of investments, and as agency and probate trust transactions.

S

Sparsity Revenue: That portion of the general education formula that provides additional revenue to school districts for schools that have relatively small enrollments and are relatively far from other school buildings.

Special Funds: A grouping of revenues from certain sources from which certain expenditures are made. Revenues for these funds are usually dedicated and expenditures from the special funds are usually restricted for certain purposes.

State Fiscal Year (SFY): This fiscal year runs from July 1 - June 30 of each year, numbered with the ending calendar year. For example, SFY 2015 or SFY 15 refers to July 1, 2014 - June 30, 2015.

T

Title I Schools: Schools that receive federal funding based on their level of poverty. Only schools that accept Title I funding are considered Title I schools. The identification of Priority, Focus, Continuous Improvement, Celebration-Eligible and Reward schools under Minnesota's waiver are only directed at Title I schools.

Trust Fund: A fund consisting of resources received and held by the district as trustee to be expended or invested in accordance with the conditions of the trust.

Tuition Student: A pupil for whom tuition is paid.

U

Uniform Financial Accounting and Reporting Standards (UFARS): Minnesota's legally prescribed set of accounting standards for all school districts.