

ESTIMATED CHANGE IN FUND BALANCE
06-30-2021 TO 06-30-2022

<u>FUND</u>	<u>ACT. FUND BALANCE 6-30-21</u>	<u>ADD: REVENUE</u>	<u>DEDUCT: EXPENDITURES</u>	<u>REVENUE OVER EXPENDITURE</u>	<u>EST. FUND BALANCE 6-30-22</u>
GENERAL FUND					
NON-SPENDABLE					
Prepaid/Inventory	313,091	-	-	-	313,091
RESTRICTED					
Medical Assistance	161,320	85,000	90,000	(5,000)	156,320
Safe Schools	35,436	96,358	101,810	(5,452)	29,984
COMMITTED					
Severance	208,857	-	-	-	208,857
ASSIGNED					
Staff Development	143,257	-	122,000	(122,000)	21,257
Staff Dev Curr.	49,635	-	-	-	49,635
Technology	139,583	662,780	725,000	(62,220)	77,363
Targeted Services	68,948	210,000	265,000	(55,000)	13,948
Alternative Compensation	70,253	615,123	663,080	(47,957)	22,296
Building Activities	191,537	-	-	-	191,537
Repair and Maint.	32,826	-	32,826	(32,826)	-
UNASSIGNED	2,155,398	26,001,919	26,121,954	(120,035)	2,035,363
TRANSPORTATION	-	1,380,220	1,380,220	-	-
CAPITAL OUTLAY					
RESTRICTED					
Operating Capital	370,674	584,220	629,300	(45,080)	325,594
Long Term Facilities Maint.	602,590	696,090	1,090,770	(394,680)	207,910
STUDENT ACTIVITIES	117,487	200,000	200,000	-	117,487
TOTAL GENERAL FUND	4,660,892	30,531,710	31,421,960	(890,250)	3,770,642
(MDE REPORTING)					
FOOD SERVICE					
NON-SPENDABLE	15,726	-	-	-	15,726
RESTRICTED	909,253	2,349,660	2,317,440	32,220	941,473
COMMUNITY ED					
RESTRICTED					
Community Ed	4,766	904,320	819,370	84,950	89,716
ECFE	38,859	139,640	160,730	(21,090)	17,769
School Readiness	(15,828)	374,435	374,435	-	(15,828)
ABE	5,449	49,400	49,400	-	5,449
UNASSIGNED	2,211	54,720	54,720	-	2,211
TOTAL OPERATING FUNDS	5,621,328	34,403,885	35,198,055	(794,170)	4,827,158
BUILDING CONSTRUCTION					
RESTRICTED	195,717	-	195,717	(195,717)	-
DEBT SERVICE					
RESTRICTED					
General	503,083	2,632,720	2,604,470	28,250	531,333
OPEB	71,255	343,550	341,635	1,915	73,170
OPEB IRREVOCABLE TRUST	1,043,409	6,000	97,595	(91,595)	951,814
TOTAL ALL FUNDS	7,434,792	37,386,155	38,437,472	(1,051,317)	6,383,475

FUNDS SUMMARY
EXPENDITURES/REVENUES

		2021-2022 PRELIMINARY	Dec 21 2021-2022 REVISED	June 22 2021-2022 REVISED	Increase(Decrease)	
<u>GENERAL FUND</u>						
REVENUES	Levy	3,186,945	3,186,945	3,186,945		-
	Education Aids	17,005,313	17,285,395	17,370,825		85,430
	Local Revenues	862,260	858,604	883,604		25,000
	Categorical State Aids	4,272,242	4,289,681	4,289,681		-
	Federal Programs	1,107,100	1,940,125	1,940,125		-
	TOTAL REVENUES	26,433,860	27,560,750	27,671,180		110,430
EXPENDITURES	District Wide	1,812,860	1,711,390	1,988,820		277,430
	Cold Spring Elementary	5,220,255	5,187,330	5,187,330		-
	Rockville Elementary	1,214,965	1,246,080	1,226,300		(19,780)
	Richmond Elementary	1,158,775	1,186,590	1,186,590		-
	ROCORI Middle School	4,241,360	4,262,675	4,302,675		40,000
	ROCORI High School	6,554,655	6,646,850	6,686,850		40,000
	Activities	1,448,975	1,452,680	1,452,680		-
	Special Education	1,030,690	1,212,190	1,212,190		-
	Other Programs	3,751,325	4,897,045	4,878,235		(18,810)
		26,433,860	27,802,830	28,121,670		318,840
CHANGE IN FUND BALANCE		0	(242,080)	(450,490)		(208,410)
<u>TRANSPORTATION</u>						
REVENUES	State Aid	1,363,285	1,380,220	1,294,790		(85,430)
	Transfer from General Fund	128,065	0	0		-
	TOTAL REVENUES	1,491,350	1,380,220	1,294,790		(85,430)
EXPENDITURES	Transportation	1,491,350	1,380,220	1,294,790		(85,430)
	TOTAL EXPENDITURES	1,491,350	1,380,220	1,294,790		(85,430)
CHANGE IN FUND BALANCE		0	0	0		-
<u>STUDENT ACTIVITIES</u>						
REVENUES	Fees and Fundraising	200,000	200,000	200,000		-
	TOTAL REVENUES	200,000	200,000	200,000		0
EXPENDITURES	Student Supplies and Events	200,000	200,000	200,000		-
	TOTAL EXPENDITURES	200,000	200,000	200,000		-
CHANGE IN FUND BALANCE		0	0	0		-

FUNDS SUMMARY
EXPENDITURES/REVENUES

	2021-2022 PRELIMINARY	Dec 21 2021-2022 REVISED	June 22 2021-2022 REVISED	Increase(Decrease)
<u>CAPITAL OUTLAY</u>				
REVENUES				
Operating Capital	597,805	584,220	584,220	-
Long Term Facilities Maintenance	695,665	696,090	696,090	-
TOTAL REVENUES	1,293,470	1,280,310	1,280,310	-
EXPENDITURES				
Cold Spring Elementary	26,730	26,730	26,730	-
Rockville Elementary	7,730	7,730	7,730	-
Richmond Elementary	7,460	7,460	7,460	-
Secondary School	69,380	69,380	69,380	-
Early Childhood	2,000	2,000	2,000	-
Curriculum	191,000	191,000	191,000	-
Technology	135,000	135,000	135,000	-
Copiers	25,000	25,000	25,000	-
Activities	4,000	4,000	4,000	-
District	1,000	1,000	1,000	-
Building & Grounds Operations	1,295,770	1,250,770	1,250,770	-
TOTAL EXPENDITURES	1,765,070	1,720,070	1,720,070	-
CHANGE IN FUND BALANCE	(471,600)	(439,760)	(439,760)	0

<u>FOOD SERVICE</u>				
REVENUES				
Lunch	95,000	1,442,000	1,442,000	-
Breakfast	0	620,000	620,000	-
Summer	2,004,180	185,000	185,000	-
Ala Carte/Other	123,500	102,660	102,660	-
TOTAL REVENUES	2,222,680	2,349,660	2,349,660	-
EXPENDITURES				
Lunch	265,000	1,877,700	1,877,700	-
Breakfast	0	277,500	277,500	-
Summer	1,835,590	62,240	62,240	-
Ala Carte/Other	112,500	100,000	100,000	-
TOTAL EXPENDITURES	2,213,090	2,317,440	2,317,440	0
CHANGE IN FUND BALANCE	9,590	32,220	32,220	-

FUNDS SUMMARY
EXPENDITURES/REVENUES

	2021-2022 <u>PRELIMINARY</u>	Dec 21 2021-2022 <u>REVISED</u>	June 22 2021-2022 <u>REVISED</u>	<u>Increase(Decrease)</u>
<u>COMMUNITY ED</u>				
REVENUES				
Levy	152,140	152,140	152,140	-
Education Aid	255,290	247,485	247,485	-
Fees	894,440	983,195	983,195	-
Other	102,700	139,695	139,695	-
TOTAL REVENUES	1,404,570	1,522,515	1,522,515	-
EXPENDITURES				
Administration	319,818	325,222	325,222	-
Youth & Adult Recreation/Enrichment	64,500	85,500	85,500	-
Child Care	433,532	408,648	408,648	-
Preschool/ECFE Services	499,140	543,765	543,765	-
Adult Basic Education	40,800	49,400	49,400	-
Parochial Health/Textbooks	54,330	46,120	46,120	-
TOTAL EXPENDITURES	1,412,120	1,458,655	1,458,655	0
CHANGE IN FUND BALANCE	(7,550)	63,860	63,860	0
<u>BUILDING FUND</u>				
REVENUES				
Interest Earnings	25,000	0	0	-
TOTAL REVENUES	25,000	0	0	-
EXPENDITURES				
Roofing	0	0	0	-
Parking Lots	262,140	195,717	195,717	-
HVAC	0	0	0	-
TOTAL EXPENDITURES	262,140	195,717	195,717	0
CHANGE IN FUND BALANCE	(237,140)	(195,717)	(195,717)	-

FUNDS SUMMARY
EXPENDITURES/REVENUES

	<u>2021-2022 PRELIMINARY</u>	<u>Dec 21 2021-2022 REVISED</u>	<u>June 22 2021-2022 REVISED</u>	<u>Increase(Decrease)</u>
<u>DEBT SERVICE</u>				
REVENUES				
Levy	2,710,485	2,710,485	2,710,485	-
State Aid	265,785	265,785	265,785	-
Transfer In	0	0	0	-
TOTAL REVENUES	2,976,270	2,976,270	2,976,270	-
EXPENDITURES				
Bond Payment	2,940,080	2,940,080	2,940,080	-
Other Debt Service Expense	6,000	6,025	6,025	-
TOTAL EXPENDITURES	2,946,080	2,946,105	2,946,105	-
CHANGE IN FUND BALANCE	30,190	30,165	30,165	0
<u>OPEB IRREVOCABLE TRUST</u>				
REVENUES				
Interest	8,000	6,000	6,000	-
TOTAL REVENUES	8,000	6,000	6,000	-
EXPENDITURES				
Retiree Benefit Expenses	110,600	97,345	97,345	-
Investment Fees	250	250	250	-
TOTAL EXPENDITURES	110,850	97,595	97,595	-
CHANGE IN FUND BALANCE	(102,850)	(91,595)	(91,595)	-

GENERAL FUND
DETAILED BUDGET

		<u>2021-2022 PRELIMINARY</u>	<u>Dec 21 2021-2022 REVISED</u>	<u>June 22 2021-2022 REVISED</u>	<u>Increase(Decrease)</u>	<u>%</u>
REVENUES						
	Levy	3,186,945	3,186,945	3,186,945	-	0.0%
	State Education Aids	17,005,313	17,285,395	17,370,825	85,430	0.5%
	Categorical State Aids	4,272,242	4,289,681	4,289,681	-	0.0%
	Local Revenues	862,260	858,604	883,604	25,000	2.9%
	Federal Programs	1,107,100	1,940,125	1,940,125	-	0.0%
	TOTAL REVENUES	<u>26,433,860</u>	<u>27,560,750</u>	<u>27,671,180</u>	<u>110,430</u>	<u>0.4%</u>
EXPENDITURES						
DISTRICT WIDE						
	Board of Education	81,385	81,720	233,390	151,670	186.4%
	Office of Superintendent	308,161	316,027	407,787	91,760	29.8%
	Business Services	427,770	447,838	447,838	-	0.0%
	School Elections	8,000	8,000	17,000	9,000	112.5%
	Operations Maintenance	645,179	643,505	643,505	-	0.0%
	Severance	26,700	26,700	26,700	-	0.0%
	Workers Comp	70,000	70,000	70,000	-	0.0%
	Unemployment	5,000	5,000	30,000	25,000	500.0%
	Insurance	90,000	90,000	90,000	-	0.0%
	Real Estate Taxes	22,600	22,600	22,600	-	0.0%
	Permanent Transfers	128,065	0	0	-	0.0%
	TOTAL	<u>1,812,860</u>	<u>1,711,390</u>	<u>1,988,820</u>	<u>277,430</u>	<u>15.3%</u>
COLD SPRING ELEMENTARY						
	Administration	305,689	325,549	325,549	-	0.0%
	Elementary Services	2,899,889	2,745,087	2,745,087	-	0.0%
	Special Education	1,448,235	1,551,174	1,551,174	-	0.0%
	Staff Development	5,760	5,760	5,760	-	0.0%
	Counseling	156,601	158,021	158,021	-	0.0%
	Operations and Maintenance	404,081	401,739	401,739	-	0.0%
	TOTAL	<u>5,220,255</u>	<u>5,187,330</u>	<u>5,187,330</u>	<u>0</u>	<u>0.0%</u>
ROCKVILLE ELEMENTARY						
	Administration	144,899	152,463	132,683	(19,780)	-13.7%
	Elementary Services	731,986	707,330	707,330	-	0.0%
	Special Education	144,733	192,899	192,899	-	0.0%
	Staff Development	1,330	1,330	1,330	-	0.0%
	Counseling	43,459	45,621	45,621	-	0.0%
	Operations and Maintenance	148,558	146,437	146,437	-	0.0%
	TOTAL	<u>1,214,965</u>	<u>1,246,080</u>	<u>1,226,300</u>	<u>(19,780)</u>	<u>-1.6%</u>

GENERAL FUND
DETAILED BUDGET

	<u>2021-2022 PRELIMINARY</u>	<u>2021-2022 REVISED</u>	<u>2021-2022 REVISED</u>	<u>Increase(Decrease)</u>	<u>%</u>
RICHMOND					
ELEMENTARY					
Administration	123,950	132,066	132,066	-	0.0%
Elementary Services	720,750	697,273	697,273	-	0.0%
Special Education	126,365	167,731	167,731	-	0.0%
Staff Development	1,270	1,270	1,270	-	0.0%
Counseling	42,959	45,121	45,121	-	0.0%
Operations and Maintenance	143,481	143,129	143,129	-	0.0%
TOTAL	<u>1,158,775</u>	<u>1,186,590</u>	<u>1,186,590</u>	<u>0</u>	<u>0.0%</u>
ROCORI					
MIDDLE SCHOOL					
Administration	315,953	319,253	319,253	-	0.0%
Secondary Services	2,574,367	2,527,515	2,527,515	-	0.0%
Special Education	770,887	806,287	806,287	-	0.0%
Staff Development	6,030	6,030	6,030	-	0.0%
Counseling	199,033	211,853	211,853	-	0.0%
Operations and Maintenance	375,090	391,737	431,737	40,000	10.7%
TOTAL	<u>4,241,360</u>	<u>4,262,675</u>	<u>4,302,675</u>	<u>40,000</u>	<u>0.9%</u>
ROCORI					
HIGH SCHOOL					
Administration	360,897	371,157	371,157	-	0.0%
Secondary Services	4,200,294	4,176,052	4,176,052	-	0.0%
Special Education	1,145,477	1,214,417	1,214,417	-	0.0%
Staff Development	9,190	9,190	9,190	-	0.0%
Counseling	239,552	251,130	251,130	-	0.0%
Operations and Maintenance	599,245	624,904	664,904	40,000	6.7%
TOTAL	<u>6,554,655</u>	<u>6,646,850</u>	<u>6,686,850</u>	<u>40,000</u>	<u>0.6%</u>
MISC. PROGRAMS					
Activities	1,448,975	1,452,680	1,452,680	-	0.0%
Special Education	1,030,690	1,212,190	1,212,190	-	0.0%
Academic Structure/Title/ADSSIS	1,287,205	1,393,735	1,374,925	(18,810)	-1.5%
Shared Time	116,370	120,285	120,285	-	0.0%
MN Covid Testing	-	114,810	114,810	-	100.0%
Elementary & Secondary School Emergency Relief Fund (ESSER) Governors Emergency Relief Fund (GEER)	430,000	1,046,760	1,046,760	-	0.0%
Integration	139,430	139,430	139,430	-	0.0%
Targeted Services	110,000	275,000	275,000	-	0.0%
Technology	685,595	709,105	709,105	-	0.0%
Q-Comp	600,690	663,080	663,080	-	0.0%
Other Programs	382,035	402,140	402,140	-	0.0%
TOTAL EXPENDITURES	<u>26,433,860</u>	<u>27,802,830</u>	<u>28,121,670</u>	<u>318,840</u>	<u>1.2%</u>
CHANGE IN FUND BALANCE	<u>0</u>	<u>(242,080)</u>	<u>(450,490)</u>	<u>(208,410)</u>	