

Rochester School District No.401

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	35,544,579	309,440	5,000	1,061,000	7,300
Total Appropriation (Expenditures)	36,830,091	297,503	0	550,000	140,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	1,000,000	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,285,511	11,937	-995,000	511,000	-132,700
Beginning Total Fund Balance	4,352,914	505,124	1,717,441	3,301,870	140,000
Ending Total Fund Balance	3,067,402	517,061	722,441	3,812,870	7,300

SECTION B: EXCESS LEVIES FOR 2023 COLLECTION

Excess levies approved by voters for 2023 collection	4,515,997	0	0	0	0
Rollback mandated by school district Board of Directors 1/	391,434	0	0	0	0
Net excess levy amount for 2023 collection after rollback	4,124,563	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	2,125.61		2,080.00		1,988.00	
FTE Certificated Employees	143.616		160.000		156.009	
FTE Classified Employees	67.410		82.597		85.441	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	32,621,391		33,701,784		35,544,579	
Total Expenditures	32,068,687		35,536,420		36,830,091	
Total Beginning Fund Balance	4,997,357		5,000,000		4,352,914	
Total Ending Fund Balance	5,550,061		3,165,364		3,067,402	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	17,766,643	55.40	18,595,946	52.33	17,981,914	48.82
Federal Special Purpose Funding	XXXXX	XXXXX	XXXXX	XXXXX	2,731,639	7.42
Special Education Instruction	5,049,731	15.75	5,251,110	14.78	5,730,979	15.56
Vocational Instruction	820,837	2.56	1,031,937	2.90	963,104	2.61
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	1,936,749	6.04	2,475,551	6.97	2,604,615	7.07
Other Instructional Programs	57,221	0.18	58,603	0.16	59,175	0.16
Community Services	0	0.00	0	0.00	0	0.00
Support Services	6,194,231	19.32	6,671,630	18.77	6,758,665	18.35
Total - Program Groups	32,068,687	100.00	35,536,420	100.00	36,830,091	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	18,872,268	58.85	20,572,504	57.89	21,047,001	57.15
Teaching Support	4,481,009	13.97	5,604,879	15.77	5,830,635	15.83
Other Supportive Activities	4,984,967	15.54	5,509,506	15.50	5,631,590	15.29
Building Administration	1,697,496	5.29	1,951,446	5.49	2,250,631	6.11
Central Administration	1,781,466	5.56	1,898,085	5.34	2,070,234	5.62
Total - Activity Groups	32,068,687	100.00	35,536,420	100.00	36,830,091	100.00

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	13,133,590	40.95	14,534,507	40.90	15,252,160	41.41
Classified Salaries	3,989,958	12.44	4,451,642	12.53	4,714,785	12.80
Employee Benefits and Payroll Taxes	7,067,290	22.04	7,439,208	20.93	7,755,615	21.06
Supplies, Instructional Resources and Noncapitalized Items	1,807,311	5.64	1,697,687	4.78	1,624,900	4.41
Purchased Services	5,877,344	18.33	7,024,924	19.77	7,188,727	19.52
Travel	31,740	0.10	129,700	0.36	157,904	0.43
Capital Outlay	161,453	0.50	258,752	0.73	136,000	0.37
Total - Objects	32,068,687	100.00	35,536,420	100.00	36,830,091	100.00

Rochester School District No.401

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2020-2021	Budget 2/ 2021-2022	Budget 3/ 2022-2023
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	159.52	156.00	100.00
2. Grade 1	135.72	152.00	152.00
3. Grade 2	187.60	134.00	172.00
4. Grade 3	152.10	182.00	132.00
5. Grade 4	179.40	148.00	190.00
6. Grade 5	164.20	175.00	141.00
7. Grade 6	168.42	158.00	170.00
8. Grade 7	162.20	167.00	150.00
9. Grade 8	165.21	160.00	165.00
10. Grade 9	161.02	159.00	140.00
11. Grade 10	156.10	155.00	150.00
12. Grade 11 (excluding Running Start)	121.63	120.00	125.00
13. Grade 12 (excluding Running Start)	102.49	111.00	105.00
14. SUBTOTAL	2,015.61	1,977.00	1,892.00
15. Running Start	74.25	70.00	56.00
16. Dropout Reengagement Enrollment	11.50	10.00	7.00
17. ALE Enrollment	24.25	23.00	33.00
18. TOTAL K-12	2,125.61	2,080.00	1,988.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	143.62	160.00	156.009
2. General Fund FTE Classified Employees /4	67.41	82.60	85.441

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	3,376,189	3,437,123	3,825,656
2000 Local Nontax Support	115,580	77,050	138,000
3000 State, General Purpose	20,176,545	19,832,700	19,912,357
4000 State, Special Purpose	6,016,309	6,176,470	6,157,895
5000 Federal, General Purpose	28,566	0	0
6000 Federal, Special Purpose	2,535,693	3,822,441	5,510,671
7000 Revenues from Other School Districts	372,509	356,000	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	32,621,391	33,701,784	35,544,579
EXPENDITURES			
00 Regular Instruction	17,766,643	18,595,946	17,981,914
10 Federal Special Purpose Funding	243,276	1,451,643	2,731,639
20 Special Education Instruction	5,049,731	5,251,110	5,730,979
30 Vocational Education Instruction	820,837	1,031,937	963,104
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	1,936,749	2,475,551	2,604,615
70 Other Instructional Programs	57,221	58,603	59,175
80 Community Services	0	0	0
90 Support Services	6,194,231	6,671,630	6,758,665
B. TOTAL EXPENDITURES	32,068,687	35,536,420	36,830,091
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	552,704	-1,834,635	-1,285,511
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	193,990	290,000	520,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	83,415	0	0
G.L.830 Restricted for Debt Service	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	500,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	473,532	0	0
G.L.890 Unassigned Fund Balance	1,302,468	2,284,209	990,000
G.L.891 Unassigned to Minimum Fund Balance Policy	2,527,367	2,425,791	2,842,914
F. TOTAL BEGINNING FUND BALANCE	4,997,357	5,000,000	4,352,914
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	219,308	297,497	300,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	83,415	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	500,000	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	1,460,820	0	0
G.L.890 Unassigned Fund Balance	721,528	380,319	189,297
G.L.891 Unassigned to Minimum Fund Balance Policy	2,564,990	2,487,548	2,578,105
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,550,061	3,165,364	3,067,402

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Rochester School District No.401**SUMMARY OF GENERAL FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	3,296,052	3,392,947	3,762,873
1300 Sale of Tax Title Property	16,826	0	0
1400 Local in lieu of Taxes	1,613	0	0
1500 Timber Excise Tax	61,698	44,176	62,782
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	3,376,189	3,437,123	3,825,656
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	2,640	3,500	0
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	15,340	6,650	20,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,680	0	100,000
2300 Investment Earnings	37,597	30,000	13,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	14,849	12,000	0
2600 Fines and Damages	1,841	900	0
2700 Rentals and Leases	4,222	10,000	3,000
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	37,411	14,000	2,000
2910 E-Rate	0	0	0
2998 Local School Food Services-non NSLP	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
2000 TOTAL LOCAL SUPPORT NONTAX	115,580	77,050	138,000
STATE, GENERAL PURPOSE			
3100 Apportionment	17,662,266	17,748,901	18,132,225
3121 Special Education--General Apportionment	606,221	457,329	468,345
3300 Local Effort Assistance	1,507,679	1,526,470	1,306,787
3600 State Forests	400,380	100,000	5,000
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	20,176,545	19,832,700	19,912,357
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	2,944,888	2,667,837	2,798,587
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,102,117	1,085,183	974,572
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	147,575	200,000	249,890
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	225,198	281,967	310,603
4174 Highly Capable	59,634	58,603	59,173
4188 Childcare	0	0	0
4198 School Food Services	15,059	0	98,421
4199 Transportation--Operations	1,521,838	1,882,880	1,666,649
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	6,016,309	6,176,470	6,157,895

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	28,542	0	0
5500 Federal Forests	24	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	28,566	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	2,686	0	0
6111 Federal Special Purpose-SLFRF	0	0	201,950
6112 Federal Special Purpose-ESSER II	276,435	1,258,985	766,728
6113 Federal Special Purpose-ESSER III	0	390,518	1,677,624
6114 Federal Special Purpose ESSER III Learning Loss	0	0	413,087
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	237,614
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6124 Special Education--Supplemental	392,960	519,172	504,032
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	9,734	13,582	13,582
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	395,953	732,782	720,442
6152 School Improve, Fed Other Title Grants under ESEA, Fed	111,543	135,862	150,295
6153 Migrant ESEA Migrant, Federal	0	20,125	23,157
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	30,151	32,915	34,160
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	423,679	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	793,246	640,000	700,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	XXXXX	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	48,779	8,500	13,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	XXXXXX	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	25,110	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	25,417	70,000	55,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	2,535,693	3,822,441	5,510,671

REVENUES FROM OTHER SCHOOL DISTRICTS

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
7100 Program Participation, Unassigned	365,702	356,000	0
7121 Special Education	4,588	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	2,219	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	372,509	356,000	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	32,621,391	33,701,784	35,544,579

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EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REGULAR INSTRUCTION			
01 Basic Education	17,394,445	18,240,775	17,761,116
02 Alternative Learning Experience	277,373	275,171	155,404
03 Basic Education - Dropout Reengagement	94,826	80,000	65,394
00 TOTAL REGULAR INSTRUCTION	17,766,643	18,595,946	17,981,914
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	243,276	1,107,968	674,758
13 Federal Special Purpose - ESSER III	0	343,675	1,457,924
14 Federal Special Purpose ESSER III Learning Loss	0	0	361,343
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	237,614
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	243,276	1,451,643	2,731,639
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	4,662,006	4,736,314	5,228,589
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	XXXXX	0	0
24 Special Education, Supplemental, Federal	387,724	514,796	502,390
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	5,049,731	5,251,110	5,730,979
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	811,251	1,018,355	949,522
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	9,586	13,582	13,582
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	820,837	1,031,937	963,104
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0

Rochester School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	389,968	721,594	726,347
52 Other Title Grants under ESEA-Federal	111,464	133,757	139,558
53 Migrant ESEA Migrant, Federal	0	20,125	23,156
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,087,836	1,085,190	1,137,852
56 State Institutions, Centers and Homes, Delinquent	0	0	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	119,191	200,000	249,892
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	29,691	32,915	33,484
65 Transitional Bilingual, State	195,722	281,970	294,326
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	2,878	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,936,749	2,475,551	2,604,615
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	53,068	58,603	59,175
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	4,153	0	0
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	57,221	58,603	59,175
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Child Care	0	0	0
89 Other Community Services	0	0	0

Rochester School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
80 TOTAL COMMUNITY SERVICES	0	0	0
SUPPORT SERVICES			
97 District-wide Support	4,088,889	4,069,130	4,199,993
98 School Food Services	685,935	702,500	857,500
99 Pupil Transportation	1,419,407	1,900,000	1,701,172
90 TOTAL SUPPORT SERVICES	6,194,231	6,671,630	6,758,665
TOTAL PROGRAM EXPENDITURES	32,068,687	35,536,420	36,830,091

Rochester School District No.401
PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	17,761,116	0		10,756,747	1,326,313	4,399,185	379,511	815,010	84,350	0
02 ALE	155,404	0		59,345	39,010	42,049	14,000	1,000	0	0
03 Basic Education - Dropout Reengagement	65,394	0		0	0	0	0	65,394	0	0
TOTAL REGULAR INSTRUCTION	17,981,914	0		10,816,092	1,365,323	4,441,234	393,511	881,404	84,350	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	674,758	0		499,144	0	175,614	0	0	0	0
13 Federal Special Purpose - ESSER III	1,457,924	0		401,422	43,264	198,767	465,000	228,471	0	121,000
14 Federal Special Purpose ESSER III Learning Loss	361,343	0		263,681	0	97,662	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	237,614	0		0	49,409	28,205	0	160,000	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	2,731,639	0		1,164,247	92,673	500,248	465,000	388,471	0	121,000
21 Sp Ed, Sup, St	5,228,589	0		1,308,266	1,128,242	1,138,275	25,450	1,614,856	13,500	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	502,390	0		370,494	0	131,896	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0

Rochester School District No.401

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	5,730,979	0		1,678,760	1,128,242	1,270,171	25,450	1,614,856	13,500	0
31 Voc, Basic, St	949,522	0		480,268	0	187,984	208,177	54,093	14,000	5,000
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	13,582	0		0	0	0	13,582	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	963,104	0		480,268	0	187,984	221,759	54,093	14,000	5,000
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	726,347	0		145,798	220,566	179,983	46,000	121,500	12,500	0
52 Other Title Grants under ESEA-Federal	139,558	0	0	89,330	0	33,332	5,557	11,339	0	0
53 ESEA Migrant, Federal	23,156	0		0	6,503	3,242	7,995	2,000	3,416	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,137,852	0		400,945	234,900	290,141	139,666	59,700	12,500	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0

Rochester School District No.401

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
58 Sp/Plt Pgm, St	249,892	0		24,740	18,593	16,753	3,000	184,768	2,038	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	33,484	0		14,469	0	5,152	1,000	7,863	5,000	0
65 Tran Biling, St	294,326	0		132,953	55,833	86,541	10,999	4,500	3,500	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,604,615	0	0	808,235	536,395	615,144	214,217	391,670	38,954	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	59,175	0		45,132	0	7,630	6,413	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	59,175	0		45,132	0	7,630	6,413	0	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	0	0		0	0	0	0	0	0	0

Rochester School District No.401

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	4,199,993	0	0	259,426	1,592,152	733,204	233,550	1,364,561	7,100	10,000
98 Schl Food Serv	857,500	0	0	0	0	0	65,000	792,500	0	0
99 Pupil Transp	1,701,172	0	0	0	0	0	0	1,701,172	0	0
TOTAL SUPPORT SERVICES	6,758,665	0	0	259,426	1,592,152	733,204	298,550	3,858,233	7,100	10,000
OBJECT TOTALS	36,830,091	0	0	15,252,160	4,714,785	7,755,615	1,624,900	7,188,727	157,904	136,000

Rochester School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	0	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	13,133,590	40.95	14,534,507	40.90	15,252,160	41.41
(3) Classified Salaries	3,989,958	12.44	4,451,642	12.53	4,714,785	12.80
(4) Employee Benefits and Payroll Taxes	7,067,290	22.04	7,439,208	20.93	7,755,615	21.06
(5) Supplies and Materials	1,807,311	5.64	1,697,687	4.78	1,624,900	4.41
(7) Purchased Services	5,877,344	18.33	7,024,924	19.77	7,188,727	19.52
(8) Travel	31,740	0.10	129,700	0.36	157,904	0.43
(9) Capital Outlay	161,453	0.50	258,752	0.73	136,000	0.37
TOTAL EXPENDITURES	32,068,687	100.00	35,536,420	100.00	36,830,091	100.00

Rochester School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	18,298,536	57.06	19,754,469	55.59	19,753,543	53.63
28 Extracur	563,362	1.76	814,447	2.29	1,288,095	3.50
29 Pmt to SD	10,370	0.03	3,588	0.01	5,363	0.01
TOTAL TEACHING ACTIVITIES	18,872,268	58.85	20,572,504	57.89	21,047,001	57.15
TEACHING SUPPORT						
22 Lrn Resrc	179,410	0.56	226,184	0.64	230,509	0.63
24 Guid/Coun	743,086	2.32	981,468	2.76	972,587	2.64
25 Pupil M/S	122,079	0.38	174,000	0.49	202,000	0.55
26 Health	1,787,968	5.58	2,092,188	5.89	2,412,662	6.55
31 InstProDev	916,016	2.86	1,352,090	3.80	1,262,701	3.43
32 Inst Tech	454,279	1.42	411,552	1.16	240,300	0.65
33 Curriculum	278,172	0.87	135,078	0.38	265,725	0.72
34 Prof Lrng St	241,162	0.75	232,319	0.65	244,151	0.66
TOTAL TEACHING SUPPORT	4,481,009	13.97	5,604,879	15.77	5,830,635	15.83
OTHER SUPPORT ACTIVITIES						
42 Food	25,417	0.08	0	0.00	55,000	0.15
44 Operation	660,518	2.06	702,500	1.98	802,500	2.18
49 Transfers	0	0.00	0	0.00	0	0.00
52 Operation	1,409,088	4.39	1,900,000	5.35	1,701,172	4.62
53 Maintnce	0	0.00	0	0.00	0	0.00
56 Insurance	0	0.00	0	0.00	0	0.00
58 Remote Learning Operations	10,318	0.03	0	0.00	0	0.00
59 Transfers	0	0.00	0	0.00	0	0.00
62 Grnd Mnt	60,349	0.19	45,000	0.13	39,000	0.11
63 Oper Bldg	1,130,647	3.53	1,027,263	2.89	1,040,145	2.82
64 Maintnce	416,656	1.30	592,499	1.67	675,000	1.83
65 Utilities	537,724	1.68	510,000	1.44	508,000	1.38
67 Bldg Secu	27,258	0.08	27,700	0.08	15,500	0.04
68 Insurance	322,916	1.01	339,062	0.95	378,196	1.03
72 Info Sys	389,072	1.21	360,282	1.01	417,077	1.13
73 Printing	0	0.00	0	0.00	0	0.00

Rochester School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2020-2021	(2) % of Total	(3) Budget 2021-2022	(4) % of Total	(5) Budget 2022-2023	(6) % of Total
74 Warehouse	0	0.00	0	0.00	0	0.00
75 Mtr Pool	5,321	0.02	5,200	0.01	0	0.00
83 Interest	0	0.00	0	0.00	0	0.00
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	4,984,967	15.54	5,509,506	15.50	5,631,590	15.29
UNIT ADMINISTRATION						
23 Princ Off	1,697,496	5.29	1,951,446	5.49	2,250,631	6.11
TOTAL UNIT ADMINISTRATION	1,697,496	5.29	1,951,446	5.49	2,250,631	6.11
CENTRAL ADMINISTRATION						
11 Bd of Dir	59,789	0.19	72,200	0.20	63,600	0.17
12 Supt Off	542,126	1.69	527,259	1.48	555,609	1.51
13 Busns Off	327,143	1.02	304,639	0.86	339,294	0.92
14 HR	138,474	0.43	206,580	0.58	229,670	0.62
15 Pblc Rltn	19,440	0.06	0	0.00	0	0.00
21 Supv Inst	582,521	1.82	675,961	1.90	752,891	2.04
41 Supervisn	0	0.00	0	0.00	0	0.00
51 Supervisn	0	0.00	0	0.00	0	0.00
61 Supv Bldg	111,974	0.35	111,446	0.31	129,170	0.35
TOTAL CENTRAL ADMINISTRATION	1,781,466	5.56	1,898,085	5.34	2,070,234	5.62
TOTAL EXPENDITURES	32,068,687	100.00	35,536,420	100.00	36,830,091	100.00

Rochester School District No.401

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	124.588	79.86	44.282	51.83
28 Extracurricular	1.000	0.64	1.952	2.28
TOTAL TEACHING ACTIVITIES	125.588	80.50	46.234	54.11
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	2.545	2.98
24 Guidance and Counseling	7.000	4.49	0.385	0.45
25 Pupil Management and Safety	0.000	0.00	0.000	0.00
26 Health/Related Services	3.815	2.45	1.837	2.15
31 InstProDev	6.606	4.23	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.000	0.00
33 Curriculum	0.000	0.00	0.000	0.00
34 Professional Learning - State	0.000	0.00	XXXXX	XXXXX
TOTAL TEACHING SUPPORT	17.421	11.17	4.767	5.58
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	0.000	0.00
52 Operations	XXXXX	XXXXX	0.000	0.00
53 Maintenance	XXXXX	XXXXX	0.000	0.00
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 Operation of Buildings	XXXXX	XXXXX	13.000	15.22
64 Maintenance	XXXXX	XXXXX	4.000	4.68
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.400	0.26	2.050	2.40
73 Printing	0.000	0.00	0.000	0.00
74 Warehousing and Distribution	0.000	0.00	0.000	0.00
75 Motor Pool	0.000	0.00	0.000	0.00
91 Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.400	0.26	19.050	22.30

Rochester School District No.401

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 Principal's Office	9.000	5.77	6.940	8.12
TOTAL UNIT ADMINISTRATION	9.000	5.77	6.940	8.12
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.64	2.720	3.18
13 Business Office	0.000	0.00	2.000	2.34
14 Human Resources	0.000	0.00	1.500	1.76
15 Public Relations	0.000	0.00	0.000	0.00
21 Supervision - Instruction	2.600	1.67	1.230	1.44
41 Supervision - Nutrition Services	0.000	0.00	0.000	0.00
51 Supervision - Transportation	0.000	0.00	0.000	0.00
61 Supervision - Building	0.000	0.00	1.000	1.17
TOTAL CENTRAL ADMINISTRATION	3.600	2.31	8.450	9.89
TOTAL FTE STAFF	156.009	100.00	85.441	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Rochester School District No.401
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES (General Student Body, Athletics, Classes, Clubs, Private Moneys), EXPENDITURES (General Student Body, Athletics, Classes, Clubs, Private Moneys), BEGINNING FUND BALANCE (Restricted for Other Items, Fund Purposes, Inventory, Uninsured Risks, Other Purposes, Assigned to Fund Purposes, Unassigned Fund Balance), and ENDING FUND BALANCE (same categories as beginning balance).

Rochester School District No.401
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	455,631	436,831	517,061

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Rochester School District No.401

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	761,785	0	0
2000 Local Nontax Support	14,569	9,000	5,000
3000 State, General Purpose	557,379	100,000	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,333,733	109,000	5,000
EXPENDITURES			
Matured Bond Expenditures	1,719,152	0	0
Interest on Bonds	14,871	0	0
Interfund Loan Interest	0	0	0
Bond Transfer Fees	72	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	1,734,094	0	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	1,000,000
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-400,361	109,000	-995,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	1,595,376	826,000	630,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	495,840	859,000	1,087,441
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	2,091,216	1,685,000	1,717,441
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	631,011	826,000	635,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Rochester School District No.401

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,059,844	968,000	87,441
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	1,690,855	1,794,000	722,441

Rochester School District No.401

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Taxes	760,906	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	879	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	761,785	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	14,569	9,000	5,000
2450 Other Interest Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	14,569	9,000	5,000
STATE, GENERAL PURPOSE			
3600 State Forests	557,379	100,000	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	557,379	100,000	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0

Rochester School District No.401

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,333,733	109,000	5,000

Rochester School District No.401
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

Table with 4 columns: Description, (1) Actual 2020-2021, (2) Budget 2021-2022, (3) Budget 2022-2023. Rows include REVENUES AND OTHER FINANCING SOURCES, EXPENDITURES, and BEGINNING FUND BALANCE.

Rochester School District No.401

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	193,374	55,000	198,455
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	3,547,008	3,172,244	3,103,415
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	3,740,382	3,227,244	3,301,870
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	290,478	100,000	210,315
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	2,932,354	2,896,244	3,602,555
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	3,222,832	2,996,244	3,812,870

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Rochester School District No.401**SUMMARY OF CAPITAL PROJECTS FUND BUDGET**

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
LOCAL TAXES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	28,359	19,000	11,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	64,110	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	94,570	50,000	50,000
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	187,039	69,000	61,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
6140 Impact Aid-Construction	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6211 Federal Special Purpose-SLFRF	0	0	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
6240 Impact Aid-Construction	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0
6376 Targeted Assistance ESSER I	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	1,000,000
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	1,000,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	187,039	69,000	1,061,000

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	1,013	750	300
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	7,670	0	7,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8101 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0

Rochester School District No.401

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	8,684	750	7,300
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	8,684	750	7,300

EXPENDITURES

33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	110,000	140,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	110,000	140,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	8,684	-109,250	-132,700

BEGINNING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	130,676	132,000	140,000
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	130,676	132,000	140,000
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX

ENDING FUND BALANCE

G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	139,359	22,750	7,300
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Rochester School District No.401

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2020-2021	(2) Budget 2021-2022	(3) Budget 2022-2023
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	139,359	22,750	7,300

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.