# White Bear Lake Area Schools General Fund - Revenues and Expenditures Summary Revised FY2021-22 and Projected FY2022-23 & FY2023-24 Budgets

	General Fund	Actual 2019-20	Actual 2020-21	Preliminary 2021-22	Revised 2021-22	Projected 2022-23	Projected 2023-24
1	Revenue						
2	Local sources						
3	Property taxes	25,374,518	28,038,747	25,197,876	25,043,912	26,359,612	26,558,962
4	Long Term Facilities Maintenance (LTFM) property taxes	729,783	854,853	7,387,058	6,970,358	6,184,264	6,184,264
5	Investment earnings	260,057	24,595	10,000	10,000	10,000	10,000
6	Other	3,398,967	2,811,275	2,774,000	2,186,953	2,186,953	2,186,953
7	State sources	68,399,641	67,242,262	67,855,114	67,760,437	68,471,869	70,275,531
8	Special Education	14,483,294	17,794,518	16,479,370	18,301,772	18,850,825	19,416,350
9 10	Federal sources Federal COVID-19 relief funding	2,996,975	3,010,422	2,927,287 2,901,965	2,482,660 5,781,361	2,482,660 2,163,247	2,482,660 803,581
11	Total revenue	287,160 \$ 115,930,395	5,508,846 \$ 125,285,518	\$ 125,532,670	\$ 128,537,453		\$ 127,918,301
12	Total Tevenue	\$ 115,750,575	\$ 123,263,316	\$ 123,332,070	\$ 120,337,433	\$ 120,700,430	\$ 127,710,501
13	Expenditures						
14	Administration	4,754,277	4,680,936	4,885,000	4,930,437	5,068,219	5,060,279
15	District support services	2,483,170	2,259,768	2,642,445	2,629,612	2,687,283	2,667,679
16	Elementary and secondary regular instruction	52,396,676	55,688,572	55,663,965	57,832,787	58,110,921	56,581,008
17	Vocational education instruction	1,571,516	1,101,205	1,479,564	1,298,684	1,326,086	1,315,356
18	Special education instruction	24,454,143	25,963,934	24,787,700	25,463,003	25,846,992	25,834,229
19	Instructional support services	8,399,035	7,883,564	7,542,306	8,590,449	8,521,590	8,461,396
20	Pupil support services	5,442,334	5,547,703	5,772,958	6,633,237	5,699,596	5,670,368
21	Transportation	7,486,906	7,147,001	7,466,017	7,110,354	7,341,525	7,349,984
22	Sites and buildings	7,639,164	9,374,529	7,993,035	8,160,368	8,896,687	8,719,207
23	Long Term Facilities Maintenance	730,675	3,060,436	4,700,000	6,970,358	6,184,264	6,184,264
24	Fiscal and other fixed cost programs	796,848	489,541	847,372	489,541	489,541	475,461
25	Debt service	745.262	710 400	015 202	600,000	715 000	745,000
26 27	Principal	745,262	718,499	915,382	680,000	715,000	745,000
28	Interest and fiscal charges	325,494	348,731	151,847	277,350	243,350	207,600
	Budget Reductions					(3,800,000)	(1,400,000)
29	Budget Reductions						(1,100,000)
30	Budget reductions					(2,000,000)	(1,100,000)
	Total expenditures	\$ 117,225,500	\$ 124,264,419	\$ 124,847,591	\$ 131,066,180	\$ 127,331,054	\$ 127,871,830
30 31 32	Total expenditures					\$ 127,331,054	\$ 127,871,830
30 31 32 33		\$ 117,225,500 (1,295,105)	\$ 124,264,419 1,021,099	\$ 124,847,591 685,079	\$ 131,066,180 (2,528,727)		
30 31 32 33 34	Total expenditures  Excess (deficiency) of revenue over expenditures			685,079	(2,528,727)	\$ 127,331,054	\$ 127,871,830
30 31 32 33 34 35	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)			685,079 (2,000,000)	(2,528,727) (2,000,000)	\$ 127,331,054	\$ 127,871,830
30 31 32 33 34 35 36	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)			685,079 (2,000,000) (730,553)	(2,528,727) (2,000,000) (730,553)	\$ 127,331,054	\$ 127,871,830
30 31 32 33 34 35 36 37	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)  Transfer in to Fund Balance (Unassigned)	(1,295,105)	1,021,099	685,079 (2,000,000) (730,553) 2,730,553	(2,528,727) (2,000,000) (730,553) 2,730,553	\$ 127,331,054 (621,624)	\$ 127,871,830 46,470
30 31 32 33 34 35 36 37 38	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)			685,079 (2,000,000) (730,553)	(2,528,727) (2,000,000) (730,553)	\$ 127,331,054	\$ 127,871,830
30 31 32 33 34 35 36 37 38 39	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)  Transfer in to Fund Balance (Unassigned)  Total other financing sources (uses)	(1,295,105)	1,021,099	685,079 (2,000,000) (730,553) 2,730,553	(2,528,727) (2,000,000) (730,553) 2,730,553	\$ 127,331,054 (621,624) \$ -	\$ 127,871,830 46,470 \$ -
30 31 32 33 34 35 36 37 38	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)  Transfer in to Fund Balance (Unassigned)	(1,295,105)	1,021,099	685,079 (2,000,000) (730,553) 2,730,553	(2,528,727) (2,000,000) (730,553) 2,730,553	\$ 127,331,054 (621,624)	\$ 127,871,830 46,470
30 31 32 33 34 35 36 37 38 39 40	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)  Transfer in to Fund Balance (Unassigned)  Total other financing sources (uses)	(1,295,105)	1,021,099	685,079 (2,000,000) (730,553) 2,730,553	(2,528,727) (2,000,000) (730,553) 2,730,553	\$ 127,331,054 (621,624) \$ -	\$ 127,871,830 46,470 \$ -
30 31 32 33 34 35 36 37 38 39 40 41	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)  Transfer in to Fund Balance (Unassigned)  Total other financing sources (uses)  Net change in fund balances	(1,295,105)	1,021,099	685,079 (2,000,000) (730,553) 2,730,553	(2,528,727) (2,000,000) (730,553) 2,730,553	\$ 127,331,054 (621,624) \$ -	\$ 127,871,830 46,470 \$ -
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year	\$ - (1,295,105) 17,077,615	1,021,099 \$ - 1,021,099 15,782,510	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882	\$ 127,871,830 46,470 \$ - 46,470
30 31 32 33 34 35 36 37 38 39 40 41 42 43	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund)  Transfer out of Fund Balance (Restricted for Medical Assistance)  Transfer in to Fund Balance (Unassigned)  Total other financing sources (uses)  Net change in fund balances  Fund balances	(1,295,105) \$ - (1,295,105)	1,021,099	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727)	\$ 127,331,054 (621,624) \$ - (621,624)	\$ 127,871,830 46,470 \$ -
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)	\$ - (1,295,105) 17,077,615 15,782,510	1,021,099 \$ - 1,021,099 15,782,510 16,803,609	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882	\$ 127,871,830 46,470 \$ - 46,470
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000	1,021,099 \$ - 1,021,099 15,782,510 16,803,609 2,000,000	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079 16,803,609 17,488,688	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609 14,274,882	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880	1,021,099 \$ - 1,021,099 15,782,510 16,803,609 2,000,000 358,880	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079 16,803,609 17,488,688	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880	\$ 127,871,830 46,470 \$ - 46,470
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities) Ending Fund Balance (Restricted for Medical Assistance)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553	1,021,099 \$ - 1,021,099 15,782,510 16,803,609 2,000,000 358,880 730,553	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609 17,488,688  - 358,880 -	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609 14,274,882 - 358,880	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities) Ending Fund Balance (Restricted for Medical Assistance) Ending Fund Balance (Restricted for Operating Capital)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789	1,021,099 \$ - 1,021,099 15,782,510 16,803,609 2,000,000 358,880 730,553 3,065,789	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609 17,488,688 - 358,880 - 2,796,342	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609 14,274,882 - 358,880 - 2,796,342	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728 - 358,880 - 2,796,342
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Restricted for Student Activities) Ending Fund Balance (Restricted for Medical Assistance) Ending Fund Balance (Restricted for Operating Capital) Ending Fund Balance (Restricted for Capital Projects)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789 243,739	1,021,099 \$ - 1,021,099 15,782,510 16,803,609 2,000,000 358,880 730,553	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609 17,488,688 - 358,880 - 2,796,342 279,262	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727) 16,803,609 14,274,882 - 358,880	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342 243,739	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities) Ending Fund Balance (Restricted for Medical Assistance) Ending Fund Balance (Restricted for Operating Capital) Ending Fund Balance (Restricted for Capital Projects) Ending Fund Balance (Restricted for LTFM)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789 243,739 2,205,584	1,021,099  1,021,099  15,782,510  16,803,609  2,000,000 358,880 730,553 3,065,789 243,739	685,079 (2,000,000) (730,553) 2,730,553 \$	(2,528,727) (2,000,000) (730,553) 2,730,553 \$	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342 243,739	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728 - 358,880 - 2,796,342 243,739 -
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Restricted for Student Activities) Ending Fund Balance (Restricted for Operating Capital) Ending Fund Balance (Restricted for Capital Projects) Ending Fund Balance (Restricted for LTFM) Ending Fund Balance (Restricted for Achievement & Integration)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789 243,739 2,205,584	1,021,099  1,021,099  15,782,510  16,803,609  2,000,000 358,880 730,553 3,065,789 243,739 - 106,821	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609 17,488,688 - 358,880 - 2,796,342 279,262 4,892,642 -	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727)  16,803,609  14,274,882  - 358,880 - 2,796,342 243,739 - 611	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342 243,739 - 611	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728 - 358,880 - 2,796,342 243,739 - 611
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities) Ending Fund Balance (Restricted for Medical Assistance) Ending Fund Balance (Restricted for Operating Capital) Ending Fund Balance (Restricted for Capital Projects) Ending Fund Balance (Restricted for LTFM)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789 243,739 2,205,584	1,021,099  1,021,099  15,782,510  16,803,609  2,000,000 358,880 730,553 3,065,789 243,739 - 106,821 62,849	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609  17,488,688  - 2,796,342 279,262 4,892,642 - 62,849	(2,528,727) (2,000,000) (730,553) 2,730,553 \$	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342 243,739 - 611 62,849	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728 - 358,880 - 2,796,342 243,739 - 611 62,849
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities) Ending Fund Balance (Restricted for Medical Assistance) Ending Fund Balance (Restricted for Operating Capital) Ending Fund Balance (Restricted for Capital Projects) Ending Fund Balance (Restricted for Achievement & Integration) Ending Fund Balance (Nonspendable)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789 243,739 2,205,584 14,573	1,021,099  1,021,099  15,782,510  16,803,609  2,000,000 358,880 730,553 3,065,789 243,739 - 106,821 62,849	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609  17,488,688  - 2,796,342 279,262 4,892,642 - 62,849	(2,528,727) (2,000,000) (730,553) 2,730,553 \$	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342 243,739 - 611 62,849	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728 - 358,880 - 2,796,342 243,739 - 611 62,849
30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Total expenditures  Excess (deficiency) of revenue over expenditures  Transfer out of Fund Balance (Assigned - General Fund) Transfer out of Fund Balance (Restricted for Medical Assistance) Transfer in to Fund Balance (Unassigned) Total other financing sources (uses)  Net change in fund balances  Fund balances Beginning of year  Ending Fund Balance (Assigned, Restricted and Unassigned)  Ending Fund Balance (Assigned - General Fund) Ending Fund Balance (Assigned for Student Activities) Ending Fund Balance (Restricted for Medical Assistance) Ending Fund Balance (Restricted for Operating Capital) Ending Fund Balance (Restricted for Capital Projects) Ending Fund Balance (Restricted for Achievement & Integration) Ending Fund Balance (Nonspendable) Ending Fund Balance (Unassigned)	\$ - (1,295,105) 17,077,615 15,782,510 2,000,000 294,880 730,553 3,065,789 243,739 2,205,584 14,573 7,227,392	1,021,099  1,021,099  15,782,510  16,803,609  2,000,000 358,880 730,553 3,065,789 243,739 - 106,821 62,849 \$ 10,234,978	685,079 (2,000,000) (730,553) 2,730,553 \$ - 685,079  16,803,609 17,488,688 - 2,796,342 279,262 4,892,642 - 62,849 \$ 9,098,713	(2,528,727) (2,000,000) (730,553) 2,730,553 \$ - (2,528,727)  16,803,609  14,274,882  - 358,880 - 2,796,342 243,739 - 611 62,849 \$ 10,812,461	\$ 127,331,054 (621,624) \$ - (621,624) 14,274,882 13,653,258 - 358,880 - 2,796,342 243,739 - 611 62,849 \$ 10,190,837	\$ 127,871,830 46,470 \$ - 46,470 13,653,258 13,699,728 - 358,880 - 2,796,342 243,739 - 611 62,849 \$ 10,237,307

## White Bear Lake Area Schools Nutritional Services, Community Services, and Debt Services Funds - Revenues and Expenditures Summary Revised FY2021-22 Budget

	Nutritional Services Fund		Actual 2019-20	Actual 2020-21	Preliminary 2021-22		Revised 2021-22
59	Revenues		3,982,047	5,397,288	5,842,854		6,177,045
60	Expenditures		4,148,747	4,572,349	5,520,000		6,018,825
61	•	-					
62	Excess (deficiency) of revenue over expenditures		(166,700)	824,939	322,854		158,220
63	Ending Fund Balance	\$	580,210	\$ 1,405,149	\$ 1,728,003	\$	1,563,369
64	Ending Fund Balance (as % of expenditures)		14.0%	30.7%	31.3%	26.09	
			Actual	Actual	Preliminary		Revised

		Actual	Actual	Preliminary	Revised
_	Community Services Fund	2019-20	2020-21	2021-22	2021-22
65	Revenues	6,390,641	6,491,551	6,729,637	7,130,870
66	Expenditures	6,908,649	6,399,792	6,840,866	6,898,521
67					
68	Excess (deficiency) of revenue over expenditures	(518,008)	91,759	(111,229)	232,349
69	Ending Fund Balance	\$ 703,418	\$ 795,177	\$ 683,948	\$ 1,027,526
70	Ending Fund Balance (as % of expenditures)	 10.2%	12.4%	10.0%	 14.9%

		Actual		Actual	Preliminary	Revised
_	Debt Services Fund		2019-20	2020-21	2021-22	2021-22
71	Revenues		5,145,708	35,451,016	24,210,591	24,210,591
72	Expenditures		5,184,329	32,843,739	23,447,788	23,447,788
73						
74	Excess (deficiency) of revenue over expenditures		(38,621)	2,607,277	762,803	762,803
75	Ending Fund Balance	\$	1,105,275 \$	3,712,552	\$ 4,475,355	\$ 4,475,355
76	Ending Fund Balance (as % of expenditures)	-	21.3%	11.3%	19.1%	19.1%

#### White Bear Lake Area Schools General Fund Revenues and Expenditures Detail FY2019-20 - FY2021-22

Poperty taxes		General Fund	Actual 2019-20	Actual 2020-21	Preliminary 2021-22	Revised 2021-22
Property taxes	1		2015 20	2020 21	2021 22	
Long Term Facilities Maintenance (LTFM) properly in the property and property in the property and property	2	Local sources				
Towestment camings	3	Property taxes		\$ 28,038,747	\$ 25,197,876	\$ 25,043,912
Other		· , , , , , , , , , , , , , , , , , , ,				
8 Intersection         68.399,641         67.244.262         67.385.114 (64.903.70)         83.01.772           8 Focial disouries         2.996.795         3.010.422         2.927.287         2.482.660           17 Focial revenue         2.871.60         5.08.346         2.927.287         2.482.660           17 Toul revenue         115.930.395         125.285.518         125.532.670         128.537.453           18 Expenditures         115.930.395         125.285.518         125.532.670         128.537.453           15 Salaries         3.298.401         3.374.702         3.343.04         3.379.113           16 Employee henefits         1.03.2364         1.118.731         1.200.310         12.13.539           17 Purchased services         217.652         103.61         2.20,811         1.63.21           18 Supples and materials         116.338         27.622         1.7341         1.63.21           19 Other expenditures         89.513         5.8148         6.224         6.224           21 Salaries         1.451.409         1.343.518         1.374.009         1.401.080           24 Employee henefits         50.709         4.67.333         56.111         5.21.07           25 Supples and materials         59.635         56.112 <td< td=""><td></td><td>E</td><td></td><td></td><td>,</td><td></td></td<>		E			,	
8 special Education         14,483,294   17,794,181   16,499,379   2482,660         16,640al COVID-19 relief inding         287,00   30,104,222   29,273,87   2482,660         28,286,600   20,906,75   30,104,222   29,273,87   2482,660         28,286,600   20,906,75   32,85,181   25,326,670   28,537,831         17,286,285,285,285,285,285,285,285,285,285,285						
Peckard sources						
Federal COVID-19 relief funding		-				
Total revenue	-					
		<u>e</u>				
JA         Administration           JS         Salaries         3,298,410         3,374,702         3,343,044         3,79,113           IS         Employee benefits         1,032,364         1,118,731         1,200,310         12,215,259           JS         Supplies and materials         16,338         27,627         17,341         16,321           JO         Other expenditures         88,513         56,814         6,2224         6,2224           JO         Other expenditures         88,513         56,814         6,2224         6,2224           JO         Josticis support services         1,451,409         1,343,518         1,274,009         1,401,080           JS         Salaries         1,451,409         1,343,518         1,374,009         1,401,080           JS         Supplies and materials         507,709         467,333         561,011         521,107           JS         Purchased services         428,608         406,888         564,152         564,122           SUBSILIS and expenditures         39,334         2,764         2         2         2         2         2         2         2         2         2         2         2         2         2         2         2		10001101000	110,000,000	120,200,010	120,002,070	120,037,100
56         Salaries         3,298,410         3,374,702         3,343,044         3,791,131         201,031         1,201,351         1,201,351         1,201,351         1,201,351         1,201,351         1,201,351         1,201,351         2,201,201         2,202,201         2,202,201         2,202,201         2,202,201         1,201,201         2,202,201         2,202,201         1,201,201         4,202,201         2,202,202         2,202,202         2,202,202         2,202,20	13	Expenditures				
Employce benefits	14	Administration				
Purchased services   17,652   103,061   262,081   259,239     Supplies and materials   116,338   27,627   17,341   16,321     Other expenditures   89,513   56,814   62,224   62,224     Total administration   4,754,277   4,680,936   4,885,000   4,930,365     27	15	Salaries	3,298,410	3,374,702	3,343,044	3,379,113
88         Supplies and materials         110,338         27,077         17,344         16,321           79         Other expenditures         89,513         56,84         62,224         62,224           20         Total administration         4,754,277         4,680,936         4,885,000         4,930,436           21         District support services         1         1,451,409         1,343,518         1,374,009         1,401,008           24         Employee benefits         507,709         467,733         561,011         521,107           25         Purchased services         428,608         400,588         564,152         564,152           26         Suppices and materials         50,653         10,997         117,730         117,730           27         Capital expenditures         (3,523)         10,169         25,543         25,543           28         Other expenditures         (3,523)         10,169         25,543         25,547           31         Elementary and secondary regular         10         1,614,409         13,836,341         13,449,254           32         Salaries         35,254,730         1,718,377         2,178,357         2,178,357         2,178,357         2,178,357         2,178,357<		* *	1,032,364	1,118,731	1,200,310	1,213,539
19 Other expenditures         89.513 (5.814)         62.224 (6.224)           20 Total administration         4,754,277 (4.680,36)         4,885,000 (4.30,36)           21 District support services         1           22 Employee benefits         507,709 (467,733)         561,011 (521,107)           24 Employee benefits         507,709 (467,733)         561,011 (521,107)           25 Purchased services         428,008 (466,588 (564,152 (564						
Total administration		11				
District support services   Salaries   1,451,409   1,343,518   1,374,009   1,401,080		•				
District support services		1 Otal administration	4,/34,2//	4,080,936	4,885,000	4,930,436
23         Salaries I         1,451,409         1,343,518         1,374,000         1,401,080           24         Employee benefits         507,709         467,733         561,011         521,107           25         Purchased services         428,608         406,588         564,152         564,152           26         Supplies and materials         59,635         19,997         117,730         117,730           28         Other expenditures         33,334         2,764         ————————————————————————————————————		District support services				
Employee benefits			1,451 409	1,343 518	1.374 009	1,401 080
25         Purchased services         428,608         406,588         564,152         564,152           26         Supplies and materials         59,635         19,997         117,300         117,730           27         Capital expenditures         39,334         2,764         —         25,543           28         Other expenditures         2,483,172         2,259,678         262,4445         25,541           30         Total district support services         2,483,172         2,259,678         2,642,445         2,529,612           30         Salaries         35,254,730         37,816,381         36,152,150         38,852,285           31         Elementary and secondary regular         1,683,903         1,478,500         1,913,877         2,178,262           32         Furchased services         1,683,903         1,478,500         1,913,877         2,178,262           35         Purchased services         1,683,903         1,478,500         1,913,877         2,178,262           36         Supplies and materials         2,173,377         1,690,271         2,777,195         2,365,513         3         2,662,889         265,889         261,489         265,889         266,288         488,259         249,889         265,889						
26         Supplies and materials         59,635         19,997         117,730         117,730           27         Capital expenditures         39,334         2,764         2,543         25,543           28         Other expenditures         2,483,172         2,259,768         2,624,445         2,629,612           29         Total district support services         2,483,172         2,259,768         2,624,445         2,629,612           31         Elementary and secondary regular         instruction         3         3,816,381         36,152,150         38,852,285           34         Employee benefits         12,531,474         14,049,493         13,863,34         13,449,254           36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         291,403         179,975         664,520         721,844           38         Other expenditures         291,403         179,975         664,520         721,844           38         Other expenditures         291,403         179,975         664,520         771,844           39         Total elementary and secondary         120,200         664,520         78,832,787         78,832,787      <		1 2				
27         Capital expenditures         39,334         2,764         —         —           28         Other expenditures         2,483,172         2,259,768         2,642,445         2,553           29         Total district support services         2,483,172         2,259,768         2,642,445         2,55,43           30         Immediate support services         3,525,4730         37,816,381         36,152,150         38,852,285           31         Salaries         35,254,730         1,403,4935         13,886,334         13,449,254           35         Purchased services         1,683,903         1,478,500         1913,877         2,178,362           36         Supplies and materials         2,172,337         1,690,521         2,777,1195         2,365,513           37         Capital expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         291,403         179,975         684,520         721,484           4         Employee benefits         383,208         235,895         362,968         57,832,787           42         Vocational education in	26	Supplies and materials				
Total district support services	27	Capital expenditures	39,334	2,764	-	_
Elementary and secondary regular	28	Other expenditures	(3,523)	19,169	25,543	25,543
31         Elementary and secondary regular           32         instruction           33         Salaries         35,254,730         37,816,381         36,152,150         38,852,285           34         Employee benefits         12,531,474         14,034,935         13,886,334         13,449,254           35         Purchased services         1,683,903         1,478,500         1,913,877         2,178,362           36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         462,828         488,259         249,889         265,889           39         Total elementary and secondary         regular instruction         52,396,675         55,668,571         55,663,965         57,832,787           42         Vocational education instruction         43         Salaries         915,782         594,459         723,551         676,013           44         Employee benefits         387,282         359,449         723,551         676,013           45         Purchased services         292,448         238,728         361,954         358,0		Total district support services	2,483,172	2,259,768	2,642,445	2,629,612
32         instruction         3         Salaries         35,254,730         37,816,381         36,152,150         38,852,285           34         Employee benefits         12,531,474         14,034,935         13,886,334         13,449,254           35         Purchased services         1,683,903         1,478,500         1,913,877         2,178,362           36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         462,828         488,259         249,889         265,889           40         Total elementary and secondary         regular instruction         52,396,675         55,688,571         55,663,965         57,832,787           41         Vocational education instruction         383,708         254,459         723,551         676,013           43         Salaries         915,782         594,459         723,551         676,013           44         Employee benefits         387,008         238,728         361,944         237,347           45         Purchased services         29,248         238,728         361,954						
33         Salaries         35,254,730         37,816,381         36,152,150         38,852,285           34         Employee benefits         12,531,474         14,034,935         13,886,334         13,449,254           35         Purchased services         1,681,903         1,478,500         1,913,862,34         13,449,254           36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         462,828         488,259         249,889         265,889           38         Other expenditures         462,828         488,259         249,889         265,889           39         Total clementary and secondary regular instruction         52,396,675         55,688,571         55,663,965         57,832,787           42         Vocational education instruction         387,208         235,895         362,144         237,347           42         Vocational education instruction         387,208         235,895         362,144         237,347           45         Purchased services         299,248         238,728         361,954         358,099           46         Supplies and materials         28,419         26,945         31,915         27,225						
34         Employee benefits         12,531,474         14,034,935         13,886,334         13,449,254           35         Purchased services         1,683,903         1,478,500         1,913,877         2,178,362           36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         462,828         488,259         249,889         265,889           40         Total elementary and secondary         regular instruction         52,396,675         55,668,571         55,663,965         57,832,787           41         Vocational education instruction         \$23,906,675         55,668,571         55,663,965         57,832,787           42         Vocational education instruction         \$387,208         235,895         362,144         237,347           45         Purchased services         292,948         238,728         361,954         358,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,858         5,178         -         - <td></td> <td></td> <td>25 254 720</td> <td>27 01 ( 201</td> <td>26 152 150</td> <td>20.052.205</td>			25 254 720	27 01 ( 201	26 152 150	20.052.205
35         Purchased services         1,683,903         1,478,500         1,913,877         2,178,362           36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         291,403         179,975         684,520         721,848           38         Other expenditures         462,828         488,259         249,889         265,889           39         Total elementary and secondary regular instruction         52,396,675         55,688,571         55,663,965         57,832,787           41         Vocational education instruction         387,208         235,895         362,144         237,347           42         Vocational education instruction         387,208         235,895         362,144         237,347           45         Purchased services         229,248         238,728         361,954         388,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,500         -         -         -         -           48         Other expenditures         5,588         5,178         -         -         -						
36         Supplies and materials         2,172,337         1,690,521         2,777,195         2,365,513           37         Capital expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         462,828         488,259         249,889         265,889           39         Total elementary and secondary regular instruction         52,396,675         55,688,571         55,663,965         57,832,787           42         Vocational education instruction         43         Salaries         915,782         594,459         723,551         676,013           43         Salaries         915,782         594,459         723,551         676,013           45         Purchased services         229,248         238,728         361,954         388,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,858         1,511         1,101,205         1,479,564         1,298,684           48         Other expenditures         5,858         1,101,205         1,479,564         1,298,684           50         Total expenditures         5,858         1,101,205         1,479,564 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
37         Capital expenditures         291,403         179,975         684,520         721,484           38         Other expenditures         462,828         488,259         249,889         265,889           39         Total elementary and secondary         regular instruction         52,396,675         55,688,571         55,663,965         57,832,787           41         Vocational education instruction         52,396,675         55,688,571         55,663,965         57,832,787           42         Vocational education instruction         387,208         235,895         362,144         237,347           44         Employee benefits         387,208         235,895         362,144         237,347           45         Purchased services         229,248         238,728         361,954         388,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,800         —         —         —           48         Other expenditures         5,858         5,178         —         —           49         Total vocational education         1,571,515         1,101,205         1,479,564         1,298,684           51						
38         Other expenditures         462,828         488,259         249,889         265,889           39         Total elementary and secondary         regular instruction         52,396,675         55,688,571         55,663,965         57,832,787           41         Vocational education instruction         \$1         \$1         \$2,396,675         55,688,571         55,663,965         57,832,787           42         Vocational education instruction         \$15,782         \$94,459         723,551         676,013           43         Salaries         \$15,782         \$24,459         \$235,895         362,144         237,347           45         Purchased services         \$229,248         \$238,728         361,954         388,099           46         Supplies and materials         \$28,419         26,945         31,915         27,225           48         Other expenditures         \$5,858         \$5,178         \$            49         Total vocational education         \$1,571,515         \$1,01,205         \$1,479,564         \$1,298,684           51         Total vocational education         \$1,571,515         \$1,01,205         \$1,479,564         \$1,298,684           52         Special education instruction         \$1,571,515		••				
Total elementary and secondary regular instruction   \$2,396,675   \$5,688,571   \$5,663,965   \$7,832,787   \$40   \$70   \$70   \$7,832,787   \$41   \$42   \$42   \$42   \$43   \$44   \$45						
Vocational education instruction   Salaries   Salarie	39	Total elementary and secondary				
42         Vocational education instruction           43         Salaries         915,782         594,459         723,551         676,013           44         Employee benefits         387,208         235,895         362,144         237,347           45         Purchased services         229,248         238,728         361,954         358,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,000         -         -         -         -           48         Other expenditures         5,858         5,178         -         -         -           49         Total vocational education         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           52         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           53         Salaries         6,575,246         6,763,380         6,982,498         6,963,057           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,9	40	regular instruction	52,396,675	55,688,571	55,663,965	57,832,787
43         Salaries         915,782         594,459         723,551         676,013           44         Employee benefits         387,208         235,895         362,144         237,347           45         Purchased services         229,248         238,728         361,954         358,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,000         —         —         —         —           48         Other expenditures         5,858         5,178         —         —           49         Total vocational education         1,571,515         1,101,205         1,479,564         1,298,684           50         instruction         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           52         Special education instruction         6,575,246         6,763,380         6,982,498         6,963,057           53         Salaries         16,662,992         17,092,770         16,962,705         17,429,976           54         Employee benefits         6,575,246 <td>41</td> <td></td> <td></td> <td></td> <td></td> <td></td>	41					
44         Employee benefits         387,208         235,895         362,144         237,347           45         Purchased services         229,248         238,728         361,954         358,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,000         —         —         —           48         Other expenditures         5,858         5,178         —         —           49         Total vocational education         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           52         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           51         Salaries         16,662,992         17,092,770         16,962,705         17,429,976           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156<						
45         Purchased services         229,248         238,728         361,954         358,099           46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,000         -         -         -         -           48         Other expenditures         5,858         5,178         -         -           49         Total vocational education         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           52         Special education instruction         6,575,246         6,763,380         6,982,498         6,963,057           53         Salaries         6,575,246         6,763,380         6,982,498         6,963,057           54         Employee benefits         160,156         107,788         146,823         170,735           55         Purchased services         184,939         2,244         50,000         256,163           58         Other expenditures					,	
46         Supplies and materials         28,419         26,945         31,915         27,225           47         Capital expenditures         5,000         —         —         —           48         Other expenditures         5,858         5,178         —         —           49         Total vocational education         1,571,515         1,101,205         1,479,564         1,298,684           51         Instruction         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         5         1,571,515         1,101,205         1,479,564         1,298,684           52         Special education instruction         6,575,246         6,763,380         6,982,498         6,93,057           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures		* *				
47         Capital expenditures         5,000         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
48         Other expenditures         5,858         5,178         —         —           49         Total vocational education instruction         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         1,571,515         1,101,205         1,479,564         1,298,684           52         Special education instruction         16,662,992         17,092,770         16,962,705         17,429,976           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         76,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           61         Instructional support services         1,392,706         1,441,330         1,580,877         1,423,368		11		26,945	31,915	27,225
Total vocational education instruction  1,571,515 1,101,205 1,479,564 1,298,684  1,299,770 1,29,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,277 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770 1,299,770				5 178	_	_
50         instruction         1,571,515         1,101,205         1,479,564         1,298,684           51         Special education instruction         52         Special education instruction         16,662,992         17,092,770         16,962,705         17,429,976           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           61         Instructional support services         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940 <t< td=""><td></td><td></td><td></td><td>5,176</td><td></td><td></td></t<>				5,176		
51         Special education instruction           52         Special education instruction           53         Salaries         16,662,992         17,092,770         16,962,705         17,429,976           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           61         Instructional support services         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         S			1,571,515	1,101,205	1,479,564	1,298,684
53         Salaries         16,662,992         17,092,770         16,962,705         17,429,976           54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         1112,748         424,684           66         Capital			, ,			
54         Employee benefits         6,575,246         6,763,380         6,982,498         6,963,057           55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67	52	Special education instruction				
55         Purchased services         767,675         1,899,078         612,519         612,519           56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593	53	Salaries	16,662,992	17,092,770	16,962,705	17,429,976
56         Supplies and materials         160,156         107,788         146,823         170,735           57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services         8         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593	54		6,575,246	6,763,380	6,982,498	
57         Capital expenditures         184,939         2,244         50,000         256,163           58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services           61         Instructional support services           62         Salaries         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593						
58         Other expenditures         103,135         98,673         33,155         30,553           59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         ** Fig. 1.2.**********************************						
59         Total special education instruction         24,454,143         25,963,934         24,787,700         25,463,003           60         Instructional support services           61         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593						
60         60           61         Instructional support services         4,659,325         4,322,235         3,829,177         4,531,100           63         Employee benefits         1,392,706         1,41,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593		•				
61       Instructional support services         62       Salaries       4,659,325       4,322,235       3,829,177       4,531,100         63       Employee benefits       1,392,706       1,441,330       1,580,877       1,423,368         64       Purchased services       120,634       263,940       402,543       594,537         65       Supplies and materials       85,300       636,395       112,748       424,684         66       Capital expenditures       1,551,843       1,193,781       1,100,180       1,608,167         67       Other expenditures       589,227       25,884       516,781       8,593		Total special education instruction	24,434,143	43,903,934	24,/8/,/00	25,405,003
62     Salaries     4,659,325     4,322,235     3,829,177     4,531,100       63     Employee benefits     1,392,706     1,441,330     1,580,877     1,423,368       64     Purchased services     120,634     263,940     402,543     594,537       65     Supplies and materials     85,300     636,395     112,748     424,684       66     Capital expenditures     1,551,843     1,193,781     1,100,180     1,608,167       67     Other expenditures     589,227     25,884     516,781     8,593		Instructional support services				
63         Employee benefits         1,392,706         1,441,330         1,580,877         1,423,368           64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593			4,659 325	4,322,235	3,829 177	4,531,100
64         Purchased services         120,634         263,940         402,543         594,537           65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593						
65         Supplies and materials         85,300         636,395         112,748         424,684           66         Capital expenditures         1,551,843         1,193,781         1,100,180         1,608,167           67         Other expenditures         589,227         25,884         516,781         8,593						
66     Capital expenditures     1,551,843     1,193,781     1,100,180     1,608,167       67     Other expenditures     589,227     25,884     516,781     8,593						
67 Other expenditures <u>589,227 25,884 516,781 8,593</u>		Capital expenditures				
68 Total instructional support services 8,399,035 7,883,564 7,542,306 8,590,449						
	68	Total instructional support services	8,399,035	7,883,564	7,542,306	8,590,449

### White Bear Lake Area Schools **General Fund Revenues and Expenditures Detail** FY2019-20 - FY2021-22

		Actual 2019-20	Actual 2020-21	Preliminary 2021-22	Revised 2021-22
69	Pupil support services				
70	Salaries	3,665,743	3,467,489	3,726,933	3,977,765
71	Employee benefits	1,274,613	1,248,468	1,357,072	1,430,646
72	Purchased services	134,959	579,205	516,009	840,670
73	Supplies and materials	152,370	145,735	78,254	257,120
74	Capital expenditures	-	1,425	-	_
75	Other expenditures	214,647	25,352	94,690	- 506 201
76 77	Total pupil support services	5,442,332	5,467,674	5,772,958	6,506,201
78	Transportation	1 500 222	1 205 014	1 600 500	1 404 402
79	Salaries	1,599,323	1,385,814	1,688,500	1,484,483
80 81	Employee benefits Purchased services	555,974 4,761,087	485,879	587,000	562,391 4,539,150
82	Supplies and materials	423,400	4,947,334 327,974	4,539,150 451,367	451,367
83	Capital expenditures	147,123	80,029	200,000	200,000
84	Total transportation	7,486,907	7,227,030	7,466,017	7,237,391
85		,,,	,,,,,,,	,,,,	.,,,,,,
86	Sites and buildings				
87	Salaries	3,347,067	3,549,403	3,507,680	3,806,436
88	Employee benefits	1,236,025	1,323,077	1,399,878	1,528,979
89	Purchased services	2,396,482	5,620,832	2,620,963	4,647,737
90	Supplies and materials	1,011,974	1,561,724	1,119,055	1,044,991
91	Capital expenditures	342,987	349,673	4,029,109	4,086,234
92	Other expenditures	35,305	30,256	16,349	16,349
93	Total sites and buildings	8,369,840	12,434,965	12,693,034	15,130,726
94					
95	Fiscal and other fixed cost programs	706 949	490 542	947 272	400 541
96 97	Purchased services	796,848	489,542	847,372	489,541
98	Debt service				
90 99	Principal	745,262	718,499	915,382	680,000
100	Interest and fiscal charges	325,494	348,731	151,848	277,350
101	Total debt service	1,070,756	1,067,230	1,067,230	957,350
102	10441 4000 5011100	1,070,700	1,007,230	1,007,230	301,000
103	Total expenditures	117,225,500	124,264,419	124,847,591	131,066,180
104	•				
105	Excess (deficiency) of revenue over expenditures	(1,295,105)	1,021,099	685,079	(2,528,727)
106					
107	Transfer out of Fund Balance (Assigned - General Fund)			(2,000,000)	(2,000,000)
108	Transfer out of Fund Balance (Restricted for Medical Assistance)			(730,553)	(730,553)
109	Transfer in to Fund Balance (Unassigned)			2,730,553	2,730,553
110	Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -
111	Net change in fund balances	(1.205.105)	1,021,099	685,079	(2.529.727)
112 113	Net change in fund balances	(1,295,105)	1,021,099	083,079	(2,528,727)
	Fund balances				
115	Beginning of year	17,077,615	15,782,510	16,803,609	16,803,609
116	gg /	,,	,,,	20,000,000	,,
117	End of year	\$ 15,782,510	\$ 16,803,609	\$ 17,488,688	\$ 14,274,882
118	•				
119	Ending Fund Balance (Assigned - General Fund)	2,000,000	2,000,000	-	_
120	Ending Fund Balance (Assigned for Student Activities)	294,880	358,880	358,880	358,880
121	Ending Fund Balance (Restricted for Medical Assistance)	730,553	730,553	-	_
122	Ending Fund Balance (Restricted for Operating Capital)	3,065,789	3,065,789	2,796,342	2,796,342
123	Ending Fund Balance (Restricted for Capital Projects)	243,739	243,739	279,262	243,739
124	Ending Fund Balance (Restricted for LTFM)	2,205,584	_	4,892,642	_
125	Ending Fund Balance (Restricted for Achievement & Integration)		106,821	_	611
126	Ending Fund Balance (Nonspendable)	14,573	62,849	62,849	62,849
127	Ending Fund Balance (Unassigned)  Ending Fund Balance (Unassigned as % of expenditures)	7,227,392	10,234,978	9,098,713	10,812,461
128 129	Enumg runu daiance (Unassigned as % of expenditures)	6.2%	8.2%	7.3%	8.2%
	Fund Balance Policy 714 Minimum			8%	8%

#### White Bear Lake Area Schools Nutritional Services, Community Services, & Debt Services Fund Summary FY2019-20 - FY2021-22

Revised 021-22
6,177,045
6,018,825
158,220
1,563,369
26.0%

		Actual		Actual	P	reliminary	Revised
138	Community Services Fund	2019-20	2	2020-21		2021-22	2021-22
139	Revenues	6,390,641		6,491,551		6,729,637	7,130,870
140	Expenditures	6,908,649		6,399,792		6,840,866	6,898,521
141							
142	Excess (deficiency) of revenue over expenditures	(518,008)		91,759		(111,229)	232,349
143	Ending Fund Balance	\$ 703,418	\$	795,177	\$	683,948	\$ 1,027,526
144	Ending Fund Balance (as % of expenditures)	 10.2%		12.4%		10.0%	 14.9%

		Actual	Actual	P	reliminary	Revised
145	Debt Services Fund	2019-20	2020-21		2021-22	2021-22
146	Revenues	5,145,708	35,451,016		24,210,591	24,210,591
147	Expenditures	5,184,329	32,843,739		23,447,788	23,447,788
148						
149	Excess (deficiency) of revenue over expenditures	(38,621)	2,607,277		762,803	762,803
150	Ending Fund Balance	\$ 1,105,275	\$ 3,712,552	\$	4,475,355	\$ 4,475,355
151	Ending Fund Balance (as % of expenditures)	21.3%	11.3%		19.1%	19.1%