

	Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266	<b>DISTRICT REVENUES AND EXPENDITURES          FOR FY 2013 AND FY 2014</b>	<b>BUDGET</b>	ED-00110-37
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**GENERAL INFORMATION:** Minnesota Statutes, section 123B.10 requires that every school board shall publish the subject data of this report.

District Name: **Winona Area Public Schools** District Number: **0861**

FUND	FY 2013 BEGINNING FUND BALANCES	FY 2013 ACTUAL REVENUES AND TRANSFERS IN	FY 2013 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2013 ACTUAL FUND BALANCES	FY 2014 BUDGET REVENUES AND TRANSFERS IN	FY 2014 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2014 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 3,905,976.74	\$ 4,732,546.32	\$ 6,143,061.64	\$ 2,495,461.42	\$ 5,195,631.57	\$ 7,997,260.50	\$ (306,167.51)
General Fund/Other	\$ 8,203,239.03	\$ 35,068,825.31	\$ 36,005,966.11	\$ 7,266,098.23	\$ 34,237,704.92	\$ 34,811,602.45	\$ 6,692,200.70
Food Service Fund	\$ 496,439.75	\$ 1,576,180.64	\$ 1,720,264.88	\$ 352,355.51	\$ 1,621,200.00	\$ 1,755,002.00	\$ 218,553.51
Community Service Fund	\$ 395,373.74	\$ 1,938,171.20	\$ 1,959,170.25	\$ 374,374.69	\$ 1,897,075.03	\$ 1,952,045.67	\$ 319,404.05
Building Construction Fund	\$ (79,149.17)	\$ 1,625,145.02	\$ 1,159,327.78	\$ 386,668.07	\$ 400,000.00	\$ 800,000.00	\$ (13,331.93)
Debt Service Fund	\$ 441,208.68	\$ 11,961,672.18	\$ 11,906,337.10	\$ 496,543.76	\$ 1,747,702.28	\$ 1,959,850.00	\$ 284,396.04
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ -			\$ -			\$ -
* OPEB Revocable Trust Fund	\$ 7,800,355.84	\$ 115,446.88	\$ 1,126,900.16	\$ 6,788,902.56	\$ -	\$ 6,788,902.56	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ 7,148,902.56	\$ 800,000.00	\$ 6,348,902.56
OPEB Debt Service Fund	\$ 125,560.80	\$ 792,311.74	\$ 746,990.00	\$ 170,882.54	\$ 744,473.39	\$ 750,790.00	\$ 164,565.93
<b>TOTAL - ALL FUNDS</b>	<b>\$ 21,289,005.41</b>	<b>\$ 57,810,299.29</b>	<b>\$ 60,768,017.92</b>	<b>\$ 18,331,286.78</b>	<b>\$ 52,992,689.75</b>	<b>\$ 57,615,453.18</b>	<b>\$ 13,708,523.35</b>
<b>LONG-TERM DEBT</b>				<b>CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81</b>			
Outstanding July 1, 2012	\$ 24,391,467.98			AMOUNT OF GENERAL FUND DEFICIT, IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2013		\$	-
Plus: New Issues	\$ 11,165,000.00			<b>COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/2013</b>			
Less: Redemeed Issues	\$ 11,962,261.02			TOTAL OPERATING EXPENDITURES		\$	39,762,896.13
Outstanding June 30, 2013	\$ 23,594,206.96			FY 2013 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM		\$	3,125.10
<b>SHORT-TERM DEBT</b>				FY 2013 OPERATING COST PER ADM		\$	12,723.72
Certificates of Indebtedness	None						
Other Short-Term Indebtedness	None						

***The complete budget may be inspected upon request to the superintendent.***

**Comments:**

Student Activities are under board control and are included in the General Fund/Restricted data. The June 30, 2013 student activity fund balance is \$195,084.61. The Projected June 30, 2014 student activity fund balance is \$195,084.61.

\* Other Post-Employment Benefits (OPEB)