



Department of Education  
Division of School Finance  
1500 Highway 36 West  
Roseville, MN 55113-4266

**DISTRICT REVENUES AND EXPENDITURES  
BUDGET FOR FY 2017 AND FY 2018**

ED-00110-40

**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: **01-0861**

FUND	FY 2017 BEGINNING FUND BALANCES	FY 2017 ACTUAL REVENUES AND TRANSFERS IN	FY 2017 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2017 ACTUAL FUND BALANCES	FY 2018 BUDGET REVENUES AND TRANSFERS IN	FY 2018 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2018 PROJECTED FUND BALANCES
General Fund/Restricted	\$ (1,117,707)	\$ 6,668,509	\$ 5,801,162	\$ (250,360)	\$ 7,358,459	\$ 6,975,954	\$ 132,145
General Fund/Other	\$ 5,185,687	\$ 36,555,920	\$ 38,826,348	\$ 2,915,259	\$ 35,834,404	\$ 37,090,206	\$ 1,659,457
Food Service Fund	\$ 261,458	\$ 1,781,619	\$ 1,812,991	\$ 230,086	\$ 1,801,200	\$ 1,817,904	\$ 213,382
Community Service Fund	\$ 372,001	\$ 2,079,450	\$ 2,140,484	\$ 310,967	\$ 1,967,843	\$ 2,164,020	\$ 114,790
Building Construction Fund	\$ (205,593)	\$ 329,655	\$ 17,120	\$ 106,942	\$ -	\$ -	\$ 106,942
Debt Service Fund	\$ 576,385	\$ 2,136,358	\$ 2,132,878	\$ 579,865	\$ 2,223,543	\$ 2,139,410	\$ 663,998
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ -			\$ (9,834)			\$ -
* OPEB Irrevocable Trust Fund	\$ 4,834,281	\$ 479,384	\$ 688,814	\$ 4,624,851	\$ 300,000	\$ 1,245,943	\$ 3,678,908
* OPEB Debt Service Fund	\$ 162,272	\$ 755,145	\$ 760,676	\$ 156,741	\$ 338,774	\$ 371,700	\$ 123,815
<b>TOTAL - ALL FUNDS</b>	\$ 10,068,784	\$ 50,786,040	\$ 52,180,473	\$ 8,664,517	\$ 49,824,223	\$ 51,805,137	\$ 6,693,437
<b>LONG-TERM DEBT</b>			<b>CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81</b>				
Outstanding July 1, 2016	\$ 17,366,691		AMOUNT OF GENERAL FUND DEFICIT, IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2017				NONE
Plus: New Issues	\$ -		<b>COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/2017</b>				
Less: Redeemed Issues	\$ 2,221,899		TOTAL OPERATING EXPENDITURES			\$	46,737,684.39
Outstanding June 30, 2017	\$ 15,144,792		FY 2017 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM				3,028.42
<b>SHORT-TERM DEBT</b>			FY 2017 OPERATING COST PER ADM			\$	15,433.03
Certificates of Indebtedness	NONE						
Other Short-Term Indebtedness	NONE						

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

**Comments:**  
General Fund restricted amounts include student activity accounts as they are under board control and assigned for student activities.  
2018 budget numbers reflect the Preliminary 2018 Budget approved by the school board on June 15, 2017.  
Total Operating Expenditures listed above include the General, School Nutrition, and Community Education Funds less capital-like expenditures per the direction of MDE.  
Links to this and other district financial information as well as the district's report card can be found on the district's website: [www.winonaschools.org](http://www.winonaschools.org)