



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

**District Revenues and Expenditures**  
**Budget for Fiscal Year (FY) 2018 and FY 2019**

ED-00110-41

**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 2018 Beginning Fund Balances	FY 2018 Actual Revenues and Transfers In	FY 2018 Actual Expenditures and Transfers Out	June 30, 2018 Actual Fund Balances	FY 2019 Budget Revenues and Transfers In	FY 2019 Budget Expenditures and Transfers Out	June 30, 2019 Projected Fund Balances
General Fund/Restricted	\$ (250,360)	\$ 7,726,928	\$ 6,861,012	\$ 615,555	\$ 7,774,943	\$ 6,869,095	\$ 1,521,403
General Fund/Other	\$ 2,915,259	\$ 36,603,348	\$ 37,806,742	\$ 1,711,865	\$ 36,489,231	\$ 36,303,228	\$ 1,897,868
Food Service Fund	\$ 230,086	\$ 1,796,238	\$ 1,784,828	\$ 241,495	\$ 1,752,467	\$ 1,749,677	\$ 244,286
Community Service Fund	\$ 310,967	\$ 2,105,175	\$ 2,122,488	\$ 293,655	\$ 1,957,948	\$ 1,897,038	\$ 354,565
Building Construction Fund	\$ 106,942	\$ 274	\$ 21,311	\$ 85,906	\$ 200	\$ -	\$ 86,106
Debt Service Fund	\$ 579,865	\$ 2,227,836	\$ 2,144,570	\$ 663,131	\$ 1,922,655	\$ 2,154,260	\$ 431,526
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ (9,834)			\$ (8,704)			\$ 5,501
*OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*OPEB Irrevocable Trust Fund	\$ 4,624,851	\$ 353,023	\$ 850,209	\$ 4,127,665	\$ 400,000	\$ 675,000	\$ 3,852,665
*OPEB Debt Service Fund	\$ 156,741	\$ 341,830	\$ 756,410	\$ (257,839)	\$ 641,775	\$ 645,700	\$ (261,764)
<b>Total - All Funds</b>	<b>\$ 8,664,517</b>	<b>\$ 51,154,652</b>	<b>\$ 52,347,570</b>	<b>\$ 7,472,728</b>	<b>\$ 50,939,219</b>	<b>\$ 50,293,998</b>	<b>\$ 8,132,154</b>
<b>Long-Term Debt</b>			<b>Current Statutory Operating Debt per Minnesota Statutes, section 123B.81</b>				
Outstanding July 1, 2017	\$ 15,144,792		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2018			NONE	
Plus: New Issues	\$ 146,215						
Less: Redeemed Issues	\$ 3,004,384		<b>Cost per student - Average Daily Membership (ADM) 06/30/2018</b>				
Outstanding June 30, 2018	\$ 12,286,623						
<b>Short-Term Debt</b>			Total Operating Expenditures			\$ 45,485,687.98	
Certificates of Indebtedness	\$ -		FY 2018 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			2,993.18	
Other Short-Term Indebtedness	\$ -		FY 2018 Operating Cost per ADM			\$ 15,196.44	

**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.

2019 budget numbers reflect the Preliminary 2019 Budget approved by the school board on June 21, 2018.

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)