



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

## District Revenues and Expenditures Budget for Fiscal Year (FY) 2020 and FY 2021

ED-00110-43

**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:	0861-01
Fund	FY 2020 Beginning Fund Balances	FY 2020 Actual Revenues and Transfers In	FY 2020 Actual Expenditures and Transfers Out	June 30, 2020 Actual Fund Balances	FY 2021 Budget Revenues and Transfers In	FY 2021 Budget Expenditures and Transfers Out	June 30, 2021 Projected Fund Balances	
General Fund/Restricted	\$ 2,169,314	\$ 6,665,822	\$ 6,170,046	\$ 2,665,090	\$ 6,529,980	\$ 6,136,030	\$ 3,059,040	
General Fund/Other	\$ 1,815,645	\$ 35,409,580	\$ 34,586,817	\$ 2,638,408	\$ 33,801,359	\$ 34,027,262	\$ 2,412,504	
Food Service Fund	\$ 137,544	\$ 1,698,532	\$ 1,806,499	\$ 29,577	\$ 1,672,950	\$ 1,672,950	\$ 29,577	
Community Service Fund	\$ 392,494	\$ 1,967,411	\$ 1,831,388	\$ 528,517	\$ 1,875,483	\$ 2,009,904	\$ 394,096	
Building Construction Fund	\$ 8,676,308	\$ 68,483	\$ 4,618,540	\$ 4,126,251	\$ 125,000	\$ 2,987,500	\$ 1,263,751	
Debt Service Fund	\$ 455,907	\$ 2,950,584	\$ 2,798,315	\$ 608,176	\$ 2,612,434	\$ 2,603,810	\$ 616,800	
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Irrevocable Trust Fund	\$ 3,618,060	\$ 236,826	\$ 607,943	\$ 3,246,943	\$ 400,000	\$ 750,000	\$ 2,896,943	
OPEB Debt Service Fund	\$ (261,684)	\$ 910,252	\$ 651,300	\$ (2,732)	\$ 687,276	\$ 656,800	\$ 27,744	
<b>Total - All Funds</b>	<b>\$ 17,003,588</b>	<b>\$ 49,907,490</b>	<b>\$ 53,070,848</b>	<b>\$ 13,840,230</b>	<b>\$ 47,704,482</b>	<b>\$ 50,844,256</b>	<b>\$ 10,700,455</b>	
<b>Long-Term Debt</b>		<b>Current Statutory Operating Debt per Minnesota Statutes, section 123B.81</b>					<b>NONE</b>	
Outstanding July 1, 2019	\$ 19,123,648	Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2020						
Plus: New Issues	\$ 2,161	<b>Cost per student - Average Daily Membership (ADM) 06/30/2020</b>					<b>\$ 41,684,117.05</b>	
Less: Redeemed Issues	\$ 3,421,986							
Outstanding June 30, 2020	<b>\$ 15,703,823</b>	Total Operating Expenditures					<b>\$ 41,684,117.05</b>	
<b>Short-Term Debt</b>		FY 2020 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM					<b>2,650.39</b>	
Certificates of Indebtedness	NONE	FY 2020 Operating Cost per ADM					<b>\$ 15,727.54</b>	
Other Short-Term Indebtedness	NONE							

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

**Comments:**

Data has been audited.

General fund restricted amounts include student activity accounts as they are under board control.

2021 budget number reflected the Adopted 2021 Budget approved by the school board on June 18, 2020.

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).