



Division of School Finance  
400 NE Stinson Blvd.  
Minneapolis, MN 55413

## District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026

ED-00110-48

**General Information:** Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name:		District Number:					
Dassel-Cokato Public Schools		0466					
Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances
General Fund/Restricted	\$ 3,234,052	\$ 3,544,663	\$ 3,966,335	\$ 2,812,380	\$ 3,365,844	\$ 3,796,998	\$ 2,381,226
General Fund/Other	\$ 3,809,987	\$ 24,930,485	\$ 24,654,949	\$ 4,085,523	\$ 24,197,981	\$ 24,417,781	\$ 3,865,723
Food Service Fund	\$ 934,752	\$ 1,615,088	\$ 1,684,663	\$ 865,177	\$ 1,474,750	\$ 1,774,365	\$ 565,562
Community Service Fund	\$ 761,697	\$ 1,145,865	\$ 1,170,456	\$ 737,106	\$ 1,178,362	\$ 1,260,082	\$ 655,386
Building Construction Fund	\$ 10,279,234	\$ 8,960,210	\$ 7,169,216	\$ 12,070,228	\$ 250,000	\$ 4,270,825	\$ 8,049,403
Debt Service Fund	\$ 331,766	\$ 1,625,427	\$ 1,569,498	\$ 387,695	\$ 2,911,838	\$ 2,836,884	\$ 462,649
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ 71,473	\$ -	\$ 95,457	\$ -	\$ -	\$ -	\$ 79,067
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total - All Funds</b>	<b>\$ 19,422,961</b>	<b>\$ 41,821,738</b>	<b>\$ 40,215,117</b>	<b>\$ 21,053,566</b>	<b>\$ 33,378,775</b>	<b>\$ 38,356,935</b>	<b>\$ 16,059,016</b>
<b>Long-Term Debt</b>							
Outstanding July 1, 2024	\$ 19,342,000						
Plus: New Issues	\$ 8,060,000						
Less: Redeemed Issues	\$ 826,000						
Outstanding June 30, 2025	\$ 26,576,000						
<b>Short-Term Debt</b>							
Certificates of Indebtedness	\$ -						
Other Short-Term Indebtedness	\$ -						
<b>The complete budget may be inspected upon request to the superintendent.</b>							
<b>Comments:</b>							
Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025							
\$ -							
<b>Cost per student - Average Daily Membership (ADM) 06/30/2025</b>							
Total Operating Expenditures							
FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM							
\$ 29,556,202.00							
FY 2025 Operating Cost per ADM							
\$ 1,934.29							
\$ 15,280.13							

\* Other Post-Employment Benefits (OPEB)