



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

## District Revenues and Expenditures Budget for Fiscal Year (FY) 2021 and FY 2022

ED-00110-44

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

District Name: Win-E-Mac		District Number: 2609					
Fund	FY 2021 Beginning Fund Balances	FY 2021 Actual Revenues and Transfers In	FY 2021 Actual Expenditures and Transfers Out	June 30, 2021 Actual Fund Balances	FY 2022 Budget Revenues and Transfers In	FY 2022 Budget Expenditures and Transfers Out	June 30, 2022 Projected Fund Balances
General Fund/Restricted	\$ 1,381,562	\$ 210,842	\$ 200,746	\$ 1,391,658	\$ 193,923	\$ 399,292	\$ 1,186,289
General Fund/Other	\$ 2,052,633	\$ 5,997,540	\$ 5,774,214	\$ 2,275,959	\$ 5,734,815	\$ 5,724,802	\$ 2,285,972
Food Service Fund	\$ 29,093	\$ 326,344	\$ 330,441	\$ 24,996	\$ 281,750	\$ 280,715	\$ 26,031
Community Service Fund	\$ 167,037	\$ 322,312	\$ 257,229	\$ 232,120	\$ 129,406	\$ 92,826	\$ 268,700
Building Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund	\$ 111,931	\$ 5,196,684	\$ 940,541	\$ 4,368,074	\$ 886,599	\$ 855,845	\$ 4,398,828
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total - All Funds</b>	<b>\$ 3,742,256</b>	<b>\$ 12,053,722</b>	<b>\$ 7,503,171</b>	<b>\$ 8,292,807</b>	<b>\$ 7,226,492</b>	<b>\$ 7,353,481</b>	<b>\$ 8,165,819</b>
<b>Long-Term Debt</b>				<b>Current Statutory Operating Debt per Minnesota Statutes, section 123B.81</b>		<b>\$0</b>	
Outstanding July 1, 2020	\$ 6,938,526			Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2021			
Plus: New Issues	\$ 4,280,000			<b>Cost per student - Average Daily Membership (ADM) 06/30/2021</b>			
Less: Redeemed Issues	\$ 701,178			Total Operating Expenditures		\$ 6,413,806.89	
Outstanding June 30, 2021	\$ 10,517,348			FY 2021 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM		420.98	
<b>Short-Term Debt</b>				FY 2021 Operating Cost per ADM		\$ 15,235.42	
Certificates of Indebtedness	\$ -	Total Operating Expenditures		\$ 6,413,806.89			
Other Short-Term Indebtedness	\$ -	FY 2021 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM		420.98			
		FY 2021 Operating Cost per ADM		\$ 15,235.42			

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

**Comments:**

This information is available on the district website [www.wemschools.org](http://www.wemschools.org).  
All budget numbers reflect the original 2021-22 budget and do not include changes made throughout the school year.

\* Other Post-Employment Benefits (OPEB)