



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: | | Westbrook Walnut Grove | | | | | District Number: | | 2898 | |
|-------------------------------|---------------------------------|--|---|------------------------------------|--|---|---------------------------------------|--|------|--|
| 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 | \$ 695,693 | \$ 1,106,211 | \$ 1,187,791 | \$ 614,113 | \$ 1,057,610 | \$ 1,156,817 | \$ 514,906 | | | |
| General Fund/Other | \$ 2,013,944 | \$ 5,955,592 | \$ 5,450,022 | \$ 2,519,514 | \$ 6,163,261 | \$ 5,904,671 | \$ 2,778,104 | | | |
| Food Service Fund | \$ 57,210 | \$ 456,939 | \$ 327,421 | \$ 186,728 | \$ 407,600 | \$ 317,181 | \$ 277,147 | | | |
| Community Service Fund | \$ - | \$ 143,724 | \$ 160,988 | \$ (17,264) | \$ 101,805 | \$ 180,994 | \$ (96,453) | | | |
| Building Construction Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Debt Service Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Trust Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Internal Service Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| * OPEB Revocable Trust Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| OPEB Irrevocable Trust Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| OPEB Debt Service Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| Total - All Funds | \$ 2,766,847 | \$ 7,662,466 | \$ 7,126,222 | \$ 3,303,091 | \$ 7,730,276 | \$ 7,559,663 | \$ 3,473,704 | | | |
| Long-Term Debt | | Current Statutory Operating Debt per Minnesota Statutes, section 123B.81 | | | | | | | | |
| Outstanding July 1, 2020 | | Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2021 | | | | | \$0 | | | |
| Plus: New Issues | | | | | | | | | | |
| Less: Redeemed Issues | | Cost per student - Average Daily Membership (ADM) 06/30/2021 | | | | | | | | |
| Outstanding June 30, 2021 | | | | | | | | | | |
| Short-Term Debt | | Total Operating Expenditures | | | | | \$ 6,769,010.57 | | | |
| Certificates of Indebtedness | | FY 2021 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM | | | | | 422.27 | | | |
| Other Short-Term Indebtedness | | FY 2021 Operating Cost per ADM | | | | | \$ 16,030.05 | | | |

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

Comments:

* Other Post-Employment Benefits (OPEB)