



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: Brainerd Public Schools District Number: 0181

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	\$ 3,117,807.74	\$ 11,673,881	\$ 12,325,836	\$ 2,465,852	\$ 12,079,057	\$ 13,413,705	\$ 1,131,204
General Fund/Other	\$ 8,702,308.06	\$ 70,723,398	\$ 70,071,040	\$ 9,354,666	\$ 70,752,136	\$ 70,085,936	\$ 10,020,866
Food Service Fund	\$ 454,508	\$ 3,655,610	\$ 3,482,198	\$ 627,920	\$ 3,639,500	\$ 3,592,754	\$ 674,666
Community Service Fund	\$ 1,701,114	\$ 3,260,433	\$ 3,114,165	\$ 1,847,382	\$ 3,026,408	\$ 3,303,420	\$ 1,570,370
Building Construction Fund	\$ -	\$ 146,496,785	\$ 1,971,402	\$ 144,525,383	\$ -	\$ -	\$ 144,525,383
Debt Service Fund	\$ 1,596,165	\$ 9,875,735	\$ 6,433,990	\$ 5,037,910	\$ 6,220,654	\$ 6,394,360	\$ 4,864,204
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ 5,626,168			\$ 6,489,768			\$ 6,489,768
*OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
*OPEB Irrevocable Trust Fund	\$ 24,216,747	\$ 1,096,036	\$ 2,058,968	\$ 23,253,814	\$ 1,300,000	\$ 2,063,511	\$ 22,490,303
*OPEB Debt Service Fund	\$ 535,348	\$ 2,700,069	\$ 2,617,965	\$ 617,452	\$ 2,641,479	\$ 2,628,165	\$ 630,766
Total - All Funds	\$ 45,950,165	\$ 249,481,946	\$ 102,075,564	\$ 194,220,147.63	\$ 99,659,234	\$ 101,481,851	\$ 192,397,531
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81				
Outstanding July 1, 2017	\$ 55,713,739		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2018			\$ -	
Plus: New Issues	\$ 143,263,109						
Less: Redeemed Issues	\$ 7,909,622		Cost per student - Average Daily Membership (ADM) 06/30/2018				
Outstanding June 30, 2018	\$ 191,067,226						
Short-Term Debt			Total Operating Expenditures			\$ 84,544,381.00	
Certificates of Indebtedness	None		FY 2018 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			6,677.34	
Other Short-Term Indebtedness	None		FY 2018 Operating Cost per ADM			\$ 12,661.39	

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

Comments: Budget is subject to revision changes. The district's report card on the Minnesota Department of Education's website can be found at rc.education.state.mn.us/#mySchool/orgId--1018100000_groupType--district_p--1. This form can be found at www.isd181.org/departments/business_services.