

	Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266	DISTRICT REVENUES AND EXPENDITURES FOR FY 2014 AND FY 2015				BUDGET	ED-00110-37
GENERAL INFORMATION: Minnesota Statutes, section 123B.10 requires that every school board shall publish the subject data of this report.							
District Name: ISD # 196 Rosemount-Apple Valley-Eagan Public Schools						District Number: 196	
FUND	FY 2014 BEGINNING FUND BALANCES	FY 2014 ACTUAL REVENUES AND TRANSFERS IN	FY 2014 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2014 ACTUAL FUND BALANCES	FY 2015 BUDGET REVENUES AND TRANSFERS IN	FY 2015 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2015 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 1,138,495.73	\$ 30,877,351.75	\$ 36,085,155.88	\$ 2,270,890.98	\$ 33,254,673.00	\$ 54,864,841.00	\$ (19,339,277.02)
General Fund/Other	\$ 38,617,332.00	\$ 265,037,527.09	\$ 268,335,890.72	\$ 28,859,994.17	\$ 281,162,961.00	\$ 264,638,133.00	\$ 45,384,822.17
Food Service Fund	\$ 2,640,764.73	\$ 11,142,641.56	\$ 11,407,043.28	\$ 2,376,363.01	\$ 10,996,949.00	\$ 11,489,861.00	\$ 1,883,451.01
Community Service Fund	\$ 1,201,748.82	\$ 9,937,735.43	\$ 9,751,858.92	\$ 1,387,625.33	\$ 7,317,302.00	\$ 7,681,877.00	\$ 1,023,050.33
Building Construction Fund	\$ 1,517,977.77	\$ 19,851,739.16	\$ 13,216,981.06	\$ 8,152,735.87	\$ 6,220,053.00	\$ 13,491,292.00	\$ 881,496.87
Debt Service Fund	\$ 43,757,172.12	\$ 18,540,270.55	\$ 43,952,130.86	\$ 18,345,311.81	\$ 16,563,444.00	\$ 16,606,088.00	\$ 18,302,667.81
Trust Fund	\$ 357,558.19	\$ 1,504,184.73	\$ 1,421,979.22	\$ 439,763.70	\$ -	\$ 1,000.00	\$ 438,763.70
Internal Service Fund	\$ 577,190.58			\$ 5,191,455.11			\$ 9,906,455.11
* OPEB Revocable Trust Fund	\$ 29,530,307.58	\$ 8,741,750.20	\$ 5,462,591.60	\$ 32,809,466.18	\$ 1,730,000.00	\$ 2,280,800.00	\$ 32,258,666.18
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ 477,014.38	\$ 2,508,940.04	\$ 2,499,637.50	\$ 486,316.92	\$ 2,529,196.00	\$ 2,496,988.00	\$ 518,524.92
TOTAL - ALL FUNDS	\$ 119,815,561.90	\$ 368,142,140.51	\$ 392,133,269.04	\$ 100,319,923.08	\$ 359,774,578.00	\$ 373,550,880.00	\$ 91,258,621.08
LONG-TERM DEBT			CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81				
Outstanding July 1, 2013	\$ 148,183,489.00		AMOUNT OF GENERAL FUND DEFICIT, IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2014			N/A	
Plus: New Issues	\$ 12,911,026.00		COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/2014				
Less: Redeemed Issues	\$ 16,230,353.00		TOTAL OPERATING EXPENDITURES			\$ 320,426,571.09	
Outstanding June 30, 2014	\$ 144,864,162.00		FY 2014 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM				31,609.24
SHORT-TERM DEBT			FY 2014 OPERATING COST PER ADM			\$ 10,137.12	
Certificates of Indebtedness	None						
Other Short-Term Indebtedness	None						
<i>The complete budget may be inspected upon request to the superintendent.</i>							
Comments:							
FY2014 data is based on the district's audited comprehensive annual financial report. FY2015 budget information is based on budget adopted by the school board in June 2014.							

* Other Post-Employment Benefits (OPEB)