General Information: Minnesola Statutes 2021, section 123B.10, requires that every school board shall publish the subject data of this report. District Number: Operations Fund FY 2022 Beginning Fund Balances FY 2022 Actual Revenues and Transfers In FY 2022 Actual Expenditures and Transfers 0ut FY 2023 Budget Fund Balances FY 2023 Budget Revenues and Transfers 0ut FY 2023 Budget Fund Balances June 30, 2023 FV 2023 Budget Revenues and Transfers 0ut FY 2023 Budget Revenues and Transfers 0ut June 30, 2023 FV 2023 Budget Revenues and Transfers 0ut FY 2023 Budget Balances June 30, 2023 FV 2023 Budget Revenues and Transfers 0ut FY 2023 Budget Revenues and Transfers 0ut FV 2023 Budget Revenues and Transfers 0ut June 30, 2023 FV 2023 Budget Solution S		Division of School Finance 400 NE Stinson Blvd. Minneapolis, MN 55413				District Revenues and Expenditures Budget for Fiscal Year (FY) 2022 and FY 2023								ED-00110-45	
District Name: Lake of the Woods Public School Other School District Number: 0390 Fund FY 2022 Beginning Fund Balances FY 2022 Actual Revenues and Transfers In FY 2022 Actual Transfers Out Inte 30, 2022 Actual Fund/Other FY 2023 Budget School FY 2023 Budget FY 2023 Budget FY 2023 Budget Revenues and Transfers In FY 2023 Budget FY 2043 Budget FY 2043 Budget FY 2023 Budget FY 2023 Budget FY 2023 Budget FY 2023 Budget FY 2022 Operating Cost per ADM FY 2023 Budge	General Information: Minnesota S	tatutes 202	1	,	erv	-				,					
Fund FY 2022 Beginning Fund Balances FY 2022 Actual Revenues and Transfers In FY 2022 Actual Expenditures and Transfers In FY 2023 Budget Revenues and Transfers Out FY 2022 Operating	District Name:				- ,						Dis	strict Number:	0390		
General Fund/Restricted \$ 635,250 \$ 394,173 \$ 311,522 \$ 717,901 \$ 165,193 \$ 178,718 \$ 704,372 General Fund/Other \$ 2,036,742 \$ 6,693,942 \$ 7,280,616 \$ 1,450,068 \$ 6,424,378 \$ 6,486,011 \$ 1,388,438 Community Service Fund \$. \$ 401,139 \$ 666,029 \$ (264,890) \$ 294,843 \$ 337,121 \$ (32,7,688) Building Construction Fund \$.	Fund			Revenues and		Expenditures and		•		Revenues and		Expenditures and	June 30, 2023 Projected Fund		
General Fund/Other \$ 2,036,742 \$ 6,693,942 \$ 7,280,616 \$ 1,450,068 \$ 6,424,378 \$ 6,486,011 \$ 1,388,433 Food Service Fund \$ 36,214 \$ 425,741 \$ 334,900 \$ 127,055 \$ 303,150 \$ 295,223 \$ 13,486,33 Community Service Fund \$ - \$ 401,139 \$ 666,029 \$ 294,843 \$ 357,121 \$ (27,480) \$ 294,843 \$ 357,121 \$ (27,480) \$ 1,194,286 \$<	General Fund/Restricted	Ś	635,250		Ś		Ś	717,901	Ś		Ś		Ś		
Food Service Fund \$ 36,214 \$ 425,741 \$ 334,900 \$ 127,055 \$ 303,150 \$ 295,223 \$ 134,992 Community Service Fund \$ - \$ 401,130 \$ 666,029 \$ (264,890) \$ 294,843 \$ 337,121 \$ (327,656 Building Construction Fund \$ -	General Fund/Other	Ŧ	,	· · · · · · · · · · · · · · · · · · ·		,		,							
Community Service Fund \$ 401,139 \$ 666,029 \$ (264,890) \$ 294,843 \$ 357,121 \$ (327,166) Building Construction Fund \$ - \$ <td< td=""><td></td><td>\$</td><td>, ,</td><td></td><td>Ś</td><td></td><td><u> </u></td><td>, ,</td><td></td><td></td><td></td><td>, ,</td><td><u> </u></td><td>134,982</td></td<>		\$, ,		Ś		<u> </u>	, ,				, ,	<u> </u>	134,982	
Debt Service Fund \$ 293,105 \$ 12,962,495 \$ 13,176,918 \$ 78,682 \$ 1,109,805 \$ 1,194,236 \$ (5,745) Trust Fund \$	Community Service Fund	\$	-	\$ 401,139	\$	666,029	\$	(264,890)	\$	294,843	\$	357,121	\$	(327,168	
Trust Fund \$	Building Construction Fund	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Internal Service Fund \$ - \$ - \$ - \$	Debt Service Fund	\$	293,105	\$ 12,962,495	\$	13,176,918	\$	78,682	\$	1,109,805	\$	1,194,236	\$	(5,749	
OPEB Revocable Trust Fund \$<	Trust Fund	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
OPEB Irrevocable Trust Fund \$<	Internal Service Fund	\$	-				\$	-					\$	-	
OPEB Debt Service Fund \$ - \$ 1,894,876 \$ \$ 0,1311 \$ 20,877,490 \$ 21,769,985 \$ 2,108,816 \$ 8,297,369 \$ 8,511,309 \$ 1,894,876 \$ \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ 1,894,876 \$ \$ 1,894,87		\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Total - All Funds \$ 3,001,311 \$ 20,877,490 \$ 21,769,985 \$ 2,108,816 \$ 8,297,369 \$ 8,511,309 \$ 1,894,876 Long-Term Debt Current Statutory Operating Debt per Minnesota Statutes 2021, section 123B.81 Section 123B.81 Image: Constraint of the section 123B.81 Image: Constraint of the section 123B.81 S S 8,511,309 \$ 1,894,876 Outstanding July 1, 2021 \$ 1,052,100 Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2022 S		\$	-	\$-	\$	-	\$	-	T	-		-			
Long-Term Debt Current Statutory Operating Debt per Minnesota Statutes 2021, section 123B.81 Outstanding July 1, 2021 \$ 1,052,100 Plus: New Issues \$ - Less: Redemeed Issues \$ - Outstanding June 30, 2022 \$ 1,052,100 Short-Term Debt Cost per student - Average Daily Membership (ADM) 06/30/2022 Short-Term Debt Total Operating Expenditures Certificates of Indebtedness \$ - Other Short-Term Indebtedness \$ - Other Short-Term Indebtedness \$ - Short-Term Indebtedness \$ - Other Short-Term Indebtedness \$ - Stort-Term Indebtedness \$ -	OPEB Debt Service Fund	\$	-	\$-	\$	-	\$	-	\$	-	\$	-	\$	-	
Long-Term Dett Section 123B.81 Outstanding July 1, 2021 \$ 1,052,100 Plus: New Issues \$ Less: Redemeed Issues \$ Outstanding Jung 30, 2022 \$ 1,052,100 Short-Term Dettem Cost per student - Average Daily Membership (ADM) 06/30/2022 Certificates of Indebtedness \$ Other Short-Term Indebtednesss \$ Other Short-Term Indebtedness \$	Total - All Funds	\$	3,001,311	\$ 20,877,490							\$	8,511,309	\$	1,894,876	
Outstanding July 1, 2021 \$ 1,052,100 Plus: New Issues \$ - Less: Redemeed Issues \$ - Outstanding June 30, 2022 \$ 1,052,100 Short-Term Detemeet Cost per student - Average Daily Membership (ADM) 06/30/2022 Certificates of Indebtedness \$ - Other Short-Term Indebtedness \$ - Other Short-Term Indebtedness \$ -	Long-Term D	ebt						section 123B.81							
Less: Redemeed Issues \$ Cost per student - Average Daily Membership (ADM) 06/30/2022 Outstanding June 30, 2022 \$ 1,052,100 Short-Term Debt Cost per student - Average Daily Membership (ADM) 06/30/2022 Certificates of Indebtedness \$ 0ther Short-Term Indebtedness \$ \$ - Other Short-Term Indebtedness \$ • - • - • - • - • - • - • - • - • - • - • - • - • - • - • - • - • - • - •<	Outstanding July 1, 2021	\$	1,052,100									\$0			
Outstanding June 30, 2022 \$ 1,052,100 Short-Term Debt Total Operating Expenditures \$ 8,488,542.27 Certificates of Indebtedness \$ - FY 2022 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM \$ 3,488,542.27 Other Short-Term Indebtedness \$ - FY 2022 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM \$ 18,461.78	Plus: New Issues	\$	-												
Short-Term Debt Total Operating Expenditures \$ 8,488,542.27 Certificates of Indebtedness \$ - FY 2022 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM 459.79 Other Short-Term Indebtedness \$ - FY 2022 Operating Cost per ADM \$ 18,461.78	Less: Redemeed Issues								ADM) 06/30/2022						
Certificates of Indebtedness \$ - FY 2022 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM 459.79 Other Short-Term Indebtedness \$ - FY 2022 Operating Cost per ADM \$ 18,461.78	Outstanding June 30, 2022	\$	1,052,100												
Certificates of Indebtedness \$ - Extended ADM 459.75 Other Short-Term Indebtedness \$ - FY 2022 Operating Cost per ADM \$ 18,461.78	Short-Term Debt											\$ 8,488,542.27			
	Certificates of Indebtedness	\$	-											459.79	
The complete budget may be inspected upon request to the superintendent.		\$	-			FY 2	022	2 Operating Cost per	AD	M	\$			18,461.78	
	The complete budget may be insp	ected upon	request to th	ne superintendent.											

* Other Post-Employment Benefits (OPEB)