



Division of School Finance
400 NE Stinson Blvd.
Minneapolis, MN 55413

District Revenues and Expenditures Budget for Fiscal Year (FY) 2025 and FY 2026

ED-00110-48

General Information: Minnesota Statutes 2024, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: Caledonia Area Public School District Number: 0299-01

Fund	FY 2025 Beginning Fund Balances	FY 2025 Actual Revenues and Transfers In	FY 2025 Actual Expenditures and Transfers Out	June 30, 2025 Actual Fund Balances	FY 2026 Budget Revenues and Transfers In	FY 2026 Budget Expenditures and Transfers Out	June 30, 2026 Projected Fund Balances
General Fund/Restricted	\$ 581,073	\$ 815,508	\$ 776,387	\$ 620,194	\$ 808,790	\$ 665,609	\$ 763,375
General Fund/Other	\$ 5,386,675	\$ 10,678,203	\$ 10,254,185	\$ 5,810,693	\$ 9,955,477	\$ 10,952,978	\$ 4,813,192
Food Service Fund	\$ 325,035	\$ 774,589	\$ 791,013	\$ 308,611	\$ 621,913	\$ 688,646	\$ 241,878
Community Service Fund	\$ (158,581)	\$ 951,903	\$ 991,417	\$ (198,095)	\$ 1,026,921	\$ 992,334	\$ (163,508)
Building Construction Fund	\$ 123,921	\$ 5,320	\$ -	\$ 129,241	\$ -	\$ -	\$ 129,241
Debt Service Fund	\$ 3,400,057	\$ 1,205,922	\$ 1,642,000	\$ 2,963,979	\$ 1,373,496	\$ 1,646,750	\$ 2,690,725
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - All Funds	\$ 9,658,180	\$ 14,431,445	\$ 14,455,002	\$ 9,634,623	\$ 13,786,597	\$ 14,946,317	\$ 8,474,903
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81				
Outstanding July 1, 2024	\$ 7,005,000	Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2025			None		
Plus: New Issues	\$ -						
Less: Redeemed Issues	\$ 1,460,000	Cost per student - Average Daily Membership (ADM) 06/30/2025					
Outstanding June 30, 2025	\$ 5,545,000						
Short-Term Debt			Total Operating Expenditures			\$ 12,195,969.75	
Certificates of Indebtedness	None	FY 2025 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			699.00		
Other Short-Term Indebtedness	\$ -	FY 2025 Operating Cost per ADM			\$ 17,447.74		

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

Comments:

* Other Post-Employment Benefits (OPEB)