

**Duluth Public Schools - ISD 709
Cash Flow Report
Month Ending 02/28/10**

		Fund									
		Total	1	2	3	4	5	6	7	8 & 9	71 & 79
Cash and investments	1/31/2010	\$ 239,892,230	\$ 15,735,799	\$ 593,123	\$ 35,361	\$ 1,271,419	\$ 918,224	\$ 221,215,066	\$ (2,935,983)	\$ 1,763,800	\$ 1,295,422
Receivables (increase)/decrease -		(17,627)	10,976	4,110	(33,107)	394	-	-	-	-	-
Payables increase/(decrease) -		(85,185)	(255,556)	25,453	(76,505)	148,709	32,889	61,178	-	(21,354)	-
Revenues increase/(decrease) -		9,706,737	7,766,043	319,300	303,085	481,087	80,725	-	756,498	-	-
Expenditures (increase)/decrease -		(11,520,783)	(7,463,166)	(263,008)	(467,275)	(1,029,094)	(150,383)	(1,648,394)	(499,464)	-	-
Cash and investments	2/28/2010	\$ 237,975,372	\$ 15,794,096	\$ 678,978	\$ (238,442)	\$ 872,515	\$ 881,455	\$ 219,627,850	\$ (2,678,949)	\$ 1,742,446	\$ 1,295,422

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2010	FY2009	\$ Variance	% Variance	FY2010	FY2009	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$21,259	\$21,259
Tuition, Fees, Admissions	129	123	6	5.0	1,712	1,318	394	29.9	3,228	3,599
Other Local Revenues	83	74	9	11.9	(1,417)	3,110	(4,527)	(145.6)	5,273	6,176
State Sources	5,753	7,916	(2,163)	(27.3)	41,628	47,540	(5,912)	(12.4)	82,225	82,323
Federal Aids from MDE	2,729	650	2,079	319.8	9,524	4,652	4,872	104.7	9,080	15,095
Federal Direct Aids	658	741	(83)	(11.2)	2,911	2,948	(37)	(1.3)	6,249	6,342
Local Sales	125	123	2	1.7	847	984	(137)	(13.9)	2,197	2,198
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	95,193	96,994
Total Revenues	<u>9,476</u>	<u>9,627</u>	<u>(151)</u>	<u>(1.6)</u>	<u>55,204</u>	<u>60,552</u>	<u>(5,347)</u>	<u>(8.8)</u>	<u>224,704</u>	<u>233,986</u>
<u>Expenditures</u>										
Salaries	5,310	5,381	71	1.3	33,390	35,548	2,158	6.1	64,247	67,834
Benefits	2,395	2,355	(40)	(1.7)	16,381	16,341	(40)	(0.2)	27,700	30,276
Purchased Services	1,403	1,531	128	8.4	8,525	7,712	(813)	(10.5)	13,203	15,976
Supplies & Materials	296	264	(32)	(12.1)	2,284	2,640	356	13.5	4,844	5,516
Chargebacks	1	(1)	(2)	(165.9)	(4)	2	6	300.5	(125)	(97)
Capital Expenditures	1,437	2,874	1,437	50.0	26,398	12,971	(13,427)	(103.5)	122,312	120,935
Debt Service	499	489	(10)	(2.1)	13,691	12,102	(1,589)	(13.1)	12,589	14,391
Other	180	16	(164)	(1,023.1)	1,538	366	(1,172)	(320.3)	2,391	3,188
Total Expenditures	<u>11,521</u>	<u>12,909</u>	<u>1,388</u>	<u>10.8</u>	<u>102,202</u>	<u>87,682</u>	<u>(14,520)</u>	<u>(16.6)</u>	<u>247,161</u>	<u>258,019</u>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	<u>(2,044)</u>	<u>(\$3,282)</u>	<u>1,238</u>	<u>37.7</u>	<u>(46,999)</u>	<u>(\$27,130)</u>	<u>(19,869)</u>	<u>(73.2)</u>	<u>(\$22,457)</u>	<u>(\$24,033)</u>

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
			\$	%	\$		\$	%		
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$6,124	\$6,124
Tuition, Fees, Admissions	66	41	25	60.4	883	462	421	91.1	1,509	1,873
Other Local Revenues	33	17	16	95.0	940	1,538	(598)	(38.9)	1,099	1,304
State Sources	5,206	7,081	(1,875)	(26.5)	36,825	41,217	(4,392)	(10.7)	74,033	74,042
Federal Aids from MDE	2,417	405	2,012	496.9	7,838	3,342	4,496	134.5	6,372	11,609
Federal Direct Aids	44	23	21	90.9	103	115	(12)	(10.2)	179	173
Local Sales	-	0	0	N/A	0	28	(28)	(100.0)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	<u>7,766</u>	<u>7,567</u>	199	2.6	<u>46,589</u>	<u>46,702</u>	(113)	(0.2)	<u>89,316</u>	<u>95,124</u>
<u>Expenditures</u>										
Salaries	4,599	4,653	54	1.2	28,644	30,484	1,840	6.0	55,931	58,148
Benefits	2,092	2,055	(37)	(1.8)	14,130	14,032	(98)	(0.7)	24,254	26,341
Purchased Services	646	838	192	22.9	4,154	4,371	217	5.0	6,966	8,082
Supplies & Materials	121	83	(38)	(45.5)	909	1,221	312	25.5	1,434	2,075
Chargebacks	(1)	(4)	(3)	(63.5)	(14)	(142)	(128)	(90.4)	(429)	(444)
Capital Expenditures	2	4	2	58.4	148	132	(16)	(11.8)	720	935
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	5	9	4	49.1	274	72	(202)	(281.2)	741	1,359
Total Expenditures	<u>7,464</u>	<u>7,638</u>	174	2.3	<u>48,245</u>	<u>50,170</u>	1,925	3.8	<u>89,616</u>	<u>96,496</u>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	<u>302</u>	<u>(\$71)</u>	373	526.0	<u>(\$1,656)</u>	<u>(\$3,468)</u>	\$1,812	52.3	<u>(\$300)</u>	<u>(\$1,371)</u>

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2010	FY2009	\$ Variance	% Variance	FY2010	FY2009	\$ Variance	% Variance	Adopted	Revised
Revenues										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$5,468	\$5,468
Tuition, Fees, Admissions	7	0	7	N/A	419	120	299	248.9	1,042	1,090
Other Local Revenues	30	(4)	34	842.0	313	859	(546)	(63.6)	855	869
State Sources	5,183	6,967	(1,784)	(25.6)	35,642	40,489	(4,847)	(12.0)	68,337	68,337
Federal Aids from MDE	1,623	0	1,623	N/A	4,875	0	4,875	N/A	0	1,925
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	0	28	(28)	(100.0)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	6,843	6,963	(120)	(1.7)	41,248	41,496	(248)	(0.6)	75,702	77,689
Expenditures										
Salaries	3,886	3,883	(3)	(0.1)	24,132	25,892	1,760	6.8	47,832	48,256
Benefits	1,777	1,753	(24)	(1.4)	12,146	12,049	(97)	(0.8)	21,011	22,444
Purchased Services	598	789	191	24.3	3,463	3,682	219	6.0	5,810	6,253
Supplies & Materials	75	62	(13)	(20.8)	660	928	268	28.9	1,140	1,423
Chargebacks	(1)	(6)	(5)	(75.4)	(19)	(147)	(128)	(87.0)	(577)	(559)
Capital Expenditures	2	1	(1)	(68.3)	75	74	(1)	(1.7)	685	750
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	(0)	N/A	46	37	(9)	(24.8)	102	270
Total Expenditures	6,336	6,482	146	2.2	40,504	42,515	2,011	4.7	76,002	78,838
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	506	\$481	25	5.3	\$744	(\$1,019)	\$1,763	173.0	(\$300)	(\$1,149)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
			\$	%			\$	%		
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$656	\$656
Tuition, Fees, Admissions	59	41	18	42.7	464	342	122	35.7	467	783
Other Local Revenues	3	21	(18)	(83.5)	627	679	(52)	(7.6)	244	436
State Sources	23	114	(91)	(80.0)	1,183	728	455	62.5	5,696	5,705
Federal Aids from MDE	795	405	390	96.2	2,963	3,342	(379)	(11.3)	6,372	9,684
Federal Direct Aids	44	23	21	90.9	103	115	(12)	(10.2)	179	173
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	923	604	319	52.9	5,341	5,206	135	2.6	13,614	17,435
<u>Expenditures</u>										
Salaries	713	770	57	7.4	4,511	4,592	81	1.8	8,099	9,892
Benefits	316	302	(14)	(4.5)	1,984	1,983	(1)	(0.0)	3,243	3,897
Purchased Services	49	49	0	1.0	691	689	(2)	(0.3)	1,156	1,828
Supplies & Materials	46	21	(25)	(118.2)	249	293	44	14.9	294	652
Chargebacks	0	2	2	99.3	6	5	(1)	(10.1)	148	114
Capital Expenditures	(0)	3	3	100.6	72	58	(14)	(24.6)	35	185
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	4	9	5	53.9	228	35	(193)	(552.4)	639	1,089
Total Expenditures	1,127	1,156	29	2.5	7,741	7,655	(86)	(1.1)	13,614	17,658
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(204)	(552)	348	63.1	(\$2,400)	(\$2,449)	\$49	2.0	\$0	(\$223)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	-	1	(1)	(100.0)	0	4	(4)	(100.0)	3	3
State Sources	16	18	(2)	(8.4)	86	95	(9)	(9.4)	148	148
Federal Aids from MDE	178	166	12	7.1	1,103	936	167	17.8	1,669	1,762
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	125	123	2	1.7	609	720	(111)	(15.4)	1,263	1,263
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	319	308	11	3.7	1,798	1,755	43	2.4	3,082	3,175
<u>Expenditures</u>										
Salaries	89	95	6	6.1	541	577	36	6.2	957	957
Benefits	40	39	(1)	(1.5)	245	263	18	6.8	405	405
Purchased Services	9	7	(2)	(22.9)	56	57	1	2.2	111	111
Supplies & Materials	122	133	11	8.4	744	818	74	9.0	1,488	1,483
Chargebacks	-	0	0	N/A	1	1	0	44.2	101	101
Capital Expenditures	4	0	(4)	N/A	89	1	(88)	(8,767.8)	3	104
Debt Service	-	0	0	N/A	0	0	0	N/A	0	
Other	(0)	0	0	N/A	10	13	3	25.0	18	18
Total Expenditures	263	274	11	4.1	1,685	1,730	45	2.6	3,082	3,179
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	56	\$34	\$22	66.1	\$112	\$25	\$87	349.8	\$0	(\$4)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	0	0	(0)	(100.0)	0	0
Other Local Revenues	25	0	25	N/A	30	0	30	N/A	0	55
State Sources	278	417	(139)	(33.2)	1,730	2,392	(662)	(27.7)	4,571	4,571
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	1	0	1	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	303	417	(114)	(27.3)	1,761	2,392	(631)	(26.4)	4,571	4,626
<u>Expenditures</u>										
Salaries	107	103	(4)	(3.5)	683	708	25	3.6	1,132	1,157
Benefits	60	55	(5)	(9.3)	415	392	(23)	(6.0)	550	560
Purchased Services	274	348	74	21.2	1,921	1,734	(187)	(10.8)	2,737	2,737
Supplies & Materials	25	23	(2)	(10.4)	164	171	7	3.9	349	364
Chargebacks	0	0	(0)	N/A	1	1	0	18.0	1	2
Capital Expenditures	-	0	0	N/A	165	0	(165)	N/A	182	188
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	1	0	(1)	N/A	1	0	(1)	N/A	278	278
Total Expenditures	467	529	62	11.7	3,349	3,006	(343)	(11.4)	5,229	5,284
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(164)	(\$112)	(\$52)	(46.6)	(\$1,588)	(\$614)	(\$974)	(158.6)	(\$658)	(\$658)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,023	\$1,023
Tuition, Fees, Admissions	63	82	(19)	(22.7)	608	630	(22)	(3.5)	1,049	1,056
Other Local Revenues	7	(3)	10	337.5	438	327	111	33.8	489	1,111
State Sources	12	32	(20)	(61.0)	902	1,083	(181)	(16.8)	1,877	1,965
Federal Aids from MDE	133	79	54	69.0	583	374	209	56.0	1,039	1,725
Federal Direct Aids	265	718	(453)	(63.1)	2,458	2,833	(375)	(13.2)	6,070	6,169
Local Sales	-	0	0	N/A	1	1	(0)	(42.0)	0	1
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	<u>481</u>	<u>908</u>	<u>(427)</u>	<u>(47.0)</u>	<u>4,990</u>	<u>5,248</u>	<u>(258)</u>	<u>(4.9)</u>	<u>11,547</u>	<u>13,051</u>
<u>Expenditures</u>										
Salaries	435	451	16	3.5	2,855	3,103	248	8.0	5,095	6,440
Benefits	170	174	4	2.6	1,103	1,173	70	6.0	1,845	2,325
Purchased Services	400	315	(85)	(26.9)	1,356	976	(380)	(38.9)	2,328	3,370
Supplies & Materials	23	23	(0)	(1.5)	163	200	37	18.7	412	438
Chargebacks	0	0	(0)	N/A	3	136	133	97.5	201	198
Capital Expenditures	-	0	0	N/A	14	174	160	91.7	796	80
Debt Service	-	0	0	N/A	0	0	0	N/A	0	
Other	1	1	(0)	(23.9)	13	17	4	26.4	931	339
Total Expenditures	<u>1,029</u>	<u>964</u>	<u>(65)</u>	<u>(6.8)</u>	<u>5,507</u>	<u>5,779</u>	<u>272</u>	<u>4.7</u>	<u>11,609</u>	<u>13,190</u>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	<u>(548)</u>	<u>(\$56)</u>	<u>(\$492)</u>	<u>(878.6)</u>	<u>(\$517)</u>	<u>(\$531)</u>	<u>\$14</u>	<u>2.6</u>	<u>(\$62)</u>	<u>(\$140)</u>

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
			\$	%			\$	%		
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,508	\$1,508
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	16	19	(3)	(14.9)	184	140	44	31.3	196	216
State Sources	65	146	(81)	(55.8)	390	898	(508)	(56.6)	789	789
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	37	0	37	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	81	165	(84)	(51.1)	611	1,038	(427)	(41.2)	2,493	2,513
<u>Expenditures</u>										
Salaries	74	73	(1)	(0.7)	611	625	14	2.3	1,057	1,057
Benefits	31	30	(1)	(3.5)	265	256	(9)	(3.3)	415	415
Purchased Services	16	8	(8)	(97.1)	357	345	(12)	(3.4)	165	499
Supplies & Materials	5	0	(5)	N/A	73	0	(73)	N/A	90	71
Chargebacks	1	0	(1)	N/A	4	2	(2)	(108.6)	0	22
Capital Expenditures	24	74	50	67.3	283	481	198	41.1	1,015	636
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	0	0	N/A	908	224	(684)	(305.1)	240	725
Total Expenditures	150	185	35	18.8	2,500	1,933	(567)	(29.3)	2,982	3,426
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(69)	(\$20)	(\$49)	(247.3)	(\$1,889)	(\$895)	(\$994)	(111.1)	(\$489)	(\$913)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$535	\$535
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	-	40	(40)	(100.0)	(3,108)	953	(4,061)	(426.1)	2,681	2,681
State Sources	-	0	0	N/A	139	151	(12)	(7.6)	168	168
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	103,782	0	0	N/A	95,193	95,193
Total Revenues	-	40	(40)	(100.0)	100,814	1,104	(4,072)	(368.9)	98,577	98,577
<u>Expenditures</u>										
Salaries	6	6	(0)	(2.8)	57	51	(6)	(11.9)	76	76
Benefits	3	2	(1)	(28.9)	23	21	(2)	(7.6)	30	30
Purchased Services	59	15	(44)	(290.7)	504	69	(435)	(630.0)	0	281
Supplies & Materials	0	2	2	93.8	7	13	6	47.1	0	14
Chargebacks	0	3	3	86.9	1	4	3	85.3	0	24
Capital Expenditures	1,407	2,796	1,389	49.7	25,689	12,157	(13,532)	(111.3)	119,572	118,967
Debt Service	-	0	0	N/A	0	425	425	100.0	0	0
Other	174	6	(168)	(2,791.8)	316	13	(303)	(2,329.9)	0	285
Total Expenditures	1,648	2,830	1,182	41.8	26,595	12,753	(13,842)	(108.5)	119,678	119,678
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(1,648)	(\$2,790)	\$1,142	40.9	\$74,218	(\$11,649)	\$85,867	737.1	(\$21,101)	(\$21,101)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$12,069	\$12,069
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	2	0	2	N/A	2	0	2	N/A	0	0
State Sources	175	222	(47)	(21.1)	1,556	1,704	(148)	(8.7)	639	639
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	349	0	349	N/A	349	0	349	N/A	0	0
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	230	0	230	N/A	2,613	0	2,613	N/A	0	1,801
Total Revenues	756	222	534	240.8	4,520	1,704	2,816	165.2	12,708	14,510
<u>Expenditures</u>										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	-	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	-	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	-	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	-	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	-	0	0	N/A	0	0	0	N/A	0	0
Debt Service	499	489	(10)	(2.1)	13,691	11,677	(2,014)	(17.2)	12,589	14,391
Other	-	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	499	489	(10)	(2.1)	13,691	11,677	(2,014)	(17.2)	12,589	14,391
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	257	(\$267)	\$524	196.3	(\$9,171)	(\$9,973)	\$802	8.0	\$119	\$119

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	-	0	0	N/A	0	43	(43)	(100.0)	348	348
State Sources	-	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	13	0	13	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	-	0	0	N/A	13	43	(30)	(68.8)	348	348
<u>Expenditures</u>										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	-	0	0	N/A	200	204	4	2.0	200	200
Purchased Services	-	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	-	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	-	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	-	0	0	N/A	10	26	16	61.5	25	25
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	0	0	N/A	0	8	8	100.0	0	0
Total Expenditures	-	0	0	N/A	210	238	28	11.8	225	225
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	-	\$0	\$0	N/A	(\$197)	(\$195)	(\$2)	(0.8)	\$122	\$122

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	221	226	(5)	(2.3)	670	670
Other Local Revenues	-	0	0	N/A	97	105	(8)	(7.3)	458	458
State Sources	-	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	186	235	(49)	(20.9)	935	935
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	-	0	0	N/A	504	566	(62)	(11.0)	2,062	2,062
<u>Expenditures</u>										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	-	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	-	0	0	N/A	178	160	(18)	(11.6)	895	895
Supplies & Materials	-	0	0	N/A	223	217	(6)	(2.9)	1,071	1,071
Chargebacks	-	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	-	0	0	N/A	0	0	0	N/A	0	0
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	0	0	N/A	18	19	1	7.6	184	184
Total Expenditures	-	0	0	N/A	419	396	(23)	(5.9)	2,151	2,151
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	-	\$0	\$0	N/A	\$85	\$170	(\$85)	(50.3)	(\$89)	(\$89)

Feb10

BALANCE SHEET

ALL FUNDS

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	\$237,975	\$179,395	\$183,675
Taxes & Credits Receivable	3,595	15,266	3,539
Accounts / Interest Receivable	106	4,361	974
Due from Other Funds	81	315	0
Due from Other MN Districts	30	687	0
Due From CFL	7,902	8,200	136
Due From Federal thru CFL	42	2,089	0
Due From Federal - Direct	0	815	0
Due from Other Governments	0	65	0
Inventory	279	287	342
Prepays	90	91	122
Total Assets	\$250,099	\$211,571	\$188,787

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	322	13,394	1,590
Accounts Payable	713	7,862	541
Due to Other Funds	81	315	0
Due to Other MN Districts	64	64	0
Due to Other Governments	0	2	0
Claims Payable	(77)	123	(68)
Deferred Revenue	26	239	16
Taxes Levied for Subsequent Yr.	21,559	21,559	20,359
Severance Obligation	0	0	0
Total Liabilities	\$22,689	\$43,558	\$22,438

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$2,000	\$2,000	\$2,900
Inventory	287	287	328
Prepays	91	91	156
Staff Development	500	500	470
Reemployment comp	0	0	0
Basic skills	182	182	210
Cooperative Programs	0	0	121
Desegregation	41	41	75
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	187	187	187
Community Education	184	184	157
Community Services	0	0	314
Operating Capital	2,142	2,142	2,299
Facilities	90,316	90,316	153,288
Health & Safety	0	0	0
Restricted Programs	10	10	93
Bond Refunding	0	0	0
Endowment	1,651	1,847	1,591
Encumbrances	33,947	33,947	3,362
Severance-Insurance Prem	2,500	2,500	2,753
Area Learning Center	0	0	0
Designated for:			
Textbooks	0	0	198
Carryovers	991	991	1,108
Operating Capital	600	600	900
Referendum	47	47	95
Undesignated	91,735	32,141	(4,256)

Total Fund Balance \$227,410 \$168,013 \$166,349

Liabilities & Fund Balance \$250,099 \$211,571 \$188,787

Feb10

BALANCE SHEET

General Fund

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	\$15,794	\$17,947	\$21,926
Taxes & Credits Receivable	(4,360)	7,312	(4,125)
Accounts / Interest Receivable	47	113	177
Due from Other Funds	81	81	0
Due from Other MN Districts	30	687	0
Due From CFL	7,378	7,415	0
Due From Federal thru CFL	0	2,008	0
Due From Federal - Direct	0	9	0
Due from Other Governments	0	59	0
Inventory	223	173	251
Prepays	90	90	122
Total Assets	\$19,282	\$35,894	\$18,351

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(1,056)	12,722	(1,764)
Accounts Payable	53	623	139
Due to Other Funds	0	146	0
Due to Other MN Districts	64	64	0
Due to Other Governments	0	2	0
Claims Payable	(114)	123	(113)
Deferred Revenue	9	234	3
Taxes Levied for Subsequent Yr.	8,160	8,160	7,559
Severance Obligation	0	0	0
Total Liabilities	\$7,116	\$22,072	\$5,824

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$2,000	\$2,000	\$2,900
Inventory	173	173	185
Prepays	90	90	128
Staff Development	500	500	470
Reemployment comp	-	-	-
Basic skills	182	182	210
Cooperative Programs	-	-	121
Desegregation	41	41	75
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	0	0	0
Restricted Programs	10	10	93
Escrow Account	0	0	0
Severance-Insurance Prem	2,500	2,500	2,753
Encumbrances	0	0	0
Area Learning Center	0	0	-
Designated for:			
Textbooks	0	0	198
Carryovers	554	554	711
Operating Capital	600	600	900
Referendum	47	47	95
Undesignated	5,470	7,126	3,688
Total Fund Balance	\$12,166	\$13,822	\$12,527
Liabilities & Fund Balance	\$19,282	\$35,894	\$18,351

Duluth Public Schools - ISD #709
Feb10
Food Service Fund

BALANCE SHEET

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	\$679	\$382	\$777
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	3	1	0
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	0	42	0
Due From Federal thru CFL	42	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	66	114	102
Prepays	0	0	0
Total Assets	\$790	\$539	\$879

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	178	14	423
Accounts Payable	1	31	4
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	4	0	5
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	\$183	\$44	\$432

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	114	114	143
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	494	381	304
Total Fund Balance	\$607	\$495	\$447
Liabilities & Fund Balance	\$790	\$539	\$879

Feb10

BALANCE SHEET

Transportation Fund

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	(\$238)	\$940	\$1,613
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	40	62	11
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	26	26	24
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	(6)	0	(4)
Prepays	0	0	0
Total Assets	(\$179)	\$1,028	\$1,644

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	304	32	587
Accounts Payable	127	27	90
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	9	0	10
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	\$440	\$59	\$687

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	1	1
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	(619)	969	956
Total Fund Balance	(\$619)	\$970	\$957
Liabilities & Fund Balance	(\$179)	\$1,028	\$1,644

Feb10

BALANCE SHEET

Community Service Fund

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	\$873	\$581	\$2,417
Taxes & Credits Receivable	640	640	525
Accounts / Interest Receivable	1	7	0
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	203	421	27
Due From Federal thru CFL	0	81	0
Due From Federal - Direct	0	806	0
Due from Other Governments	0	6	0
Inventory	(4)	0	(8)
Prepays	0	1	0
Total Assets	\$1,713	\$2,543	\$2,961

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	690	593	1,880
Accounts Payable	69	410	65
Due to Other Funds	0	88	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	18	0	24
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	1,066	1,066	866
Severance Obligation	0	0	0
Total Liabilities	\$1,844	\$2,157	\$2,835

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	1	1	27
Staff development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	187	187	187
Community Education	184	184	157
Community Services	0	0	314
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	(503)	14	(559)
Total Fund Balance	(\$131)	\$386	\$126
Liabilities & Fund Balance	\$1,713	\$2,543	\$2,961

Feb10

BALANCE SHEET

Capital Expenditures

ASSETS	02/28/10	06/30/09	02/28/09	FUND BALANCES	02/28/10	06/30/09	02/28/09
Cash / Investments	\$881	\$2,594	\$2,204	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	15	19	19	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From CFL	0	0	2	Reemployment comp	0	0	0
Due From Federal thru CFL	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Cooperative Programs	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$897</u>	<u>\$2,612</u>	<u>\$2,225</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	2,142	2,142	2,299
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Health & Safety	0	0	0
Salaries Payable	188	32	419	Restricted Programs	0	0	0
Accounts Payable	13	(0)	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	5	0	6	Textbooks	0	0	0
Deferred Revenue	0	0	0	School Carryover	437	437	397
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Severance Obligation	0	0	0	Undesignated	(1,889)	0	(896)
Total Liabilities	<u>\$206</u>	<u>\$32</u>	<u>\$425</u>	Total Fund Balance	<u>\$691</u>	<u>\$2,580</u>	<u>\$1,800</u>
				Liabilities & Fund Balance	<u>\$897</u>	<u>\$2,612</u>	<u>\$2,225</u>

Feb10

BALANCE SHEET

Building Construction Fund

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	\$219,628	\$147,538	\$156,051
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	4,159	767
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	17	17	0
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	(0)	0	0
Prepays	0	0	0
Total Assets	\$219,645	\$151,714	\$156,818

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	17	2	45
Accounts Payable	377	6,680	123
Due to Other Funds	81	81	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	\$475	\$6,763	\$168

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	90,316	90,316	153,288
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	33,947	33,947	3,362
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	94,907	20,688	0
Total Fund Balance	\$219,169	\$144,951	\$156,650
Liabilities & Fund Balance	\$219,645	\$151,714	\$156,818

Feb10

BALANCE SHEET

Debt Service Fund

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	(\$2,679)	\$6,492	(\$4,325)
Taxes & Credits Receivable	7,314	7,314	7,139
Accounts / Interest Receivable	0	0	0
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	279	279	83
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepays	0	0	0
Total Assets	\$4,914	\$14,085	\$2,897

LIABILITIES	02/28/10	06/30/09	02/28/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	0	0	0
Accounts Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	12,333	12,333	11,934
Severance Obligation	0	0	0
Total Liabilities	\$12,333	\$12,333	\$11,934

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Bond Refundings	0		0
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	(7,419)	1,752	(9,037)
Total Fund Balance	(\$7,419)	\$1,752	(\$9,037)

Liabilities & Fund Balance	\$4,914	\$14,085	\$2,897
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Feb10

BALANCE SHEET

Trust & Agency Funds

ASSETS	02/28/10	06/30/09	02/28/09
Cash / Investments	\$1,742	\$1,710	\$1,724
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	0	0
Due from Other Funds	0	234	0
Due from Other MN Districts	0	0	0
Due From CFL	0	0	0
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepays	0	0	0
Total Assets	\$1,742	\$1,944	\$1,724
LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	0	0	0
Accounts Payable	74	92	120
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	17	5	13
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	\$92	\$97	\$133

FUND BALANCES	02/28/10	06/30/09	02/28/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	1,651	1,847	1,591
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	0	0	0
Total Fund Balance	\$1,651	\$1,847	\$1,591
Liabilities & Fund Balance	\$1,742	\$1,944	\$1,724

Feb10

BALANCE SHEET

Student Activities

ASSETS	02/28/10	06/30/09	02/28/09	FUND BALANCES	02/28/10	06/30/09	02/28/09
Cash / Investments	\$1,295	\$1,211	\$1,288	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From CFL	0	0	0	Reemployment comp	0	0	0
Due From Federal thru CFL	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Cooperative Programs	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,295</u>	<u>\$1,211</u>	<u>\$1,288</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Health & Safety	0	0	0
Salaries Payable	0	0	0	Restricted Programs	0	0	0
Accounts Payable	0	0	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	0	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	1,295	1,211	1,288
Severance Obligation	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,295</u>	<u>\$1,211</u>	<u>\$1,288</u>
				Liabilities & Fund Balance	<u>\$1,295</u>	<u>\$1,211</u>	<u>\$1,288</u>