

Duluth Public Schools - ISD 709
Cash Flow Report
Month Ending 12/31/09

	Fund									
	1	2	3	4	5	6	7	8 & 9	71 & 79	
Total										
Cash and investments	11/30/2009 \$ 255,337,089	\$ 14,692,523	\$ 107,527	\$ 228,803	\$ 642,520	\$ 922,664	\$ 229,752,268	\$ 5,804,414	\$ 1,975,461	\$ 1,210,908
Receivables (increase)/(decrease) -	1,263,641	1,230,352	10,779	12,547	(4,946)	14,909	-	-	-	-
Payables increase/(decrease) -	(7,064,577)	(2,880,501)	30,588	(141,233)	123,220	51,851	(4,252,689)	-	4,187	-
Revenues increase/(decrease) -	12,451,318	10,490,373	671,559	287,780	528,493	123,052	-	350,061	-	-
Expenditures (increase)/(decrease) -	(12,350,423)	(7,273,096)	(314,511)	(530,187)	(924,180)	(154,256)	(2,952,998)	(1,195)	(200,000)	-
Cash and investments	12/31/2009 \$ 249,637,048	\$ 16,259,650	\$ 505,941	\$ (142,289)	\$ 365,107	\$ 958,220	\$ 222,546,582	\$ 6,153,280	\$ 1,779,648	\$ 1,210,908

C.L.S.

C-19

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - T O - D A T E				ANNUAL BUDGET	
	FY2010	FY2009	Variance		FY2010	FY2009	Variance		Adopted	Revised
			\$	%			\$	%		
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$21,259	\$21,259
Tuition, Fees, Admissions	308	345	(37)	(10.6)	1,187	1,061	126	11.8	3,228	3,599
Other Local Revenues	271	1,253	(982)	(78.3)	1,374	2,720	(1,346)	(49.5)	5,273	6,137
State Sources	7,311	7,269	42	0.6	29,665	31,524	(1,859)	(5.9)	82,225	82,323
Federal Aids from MDE	4,291	871	3,420	392.7	5,654	2,762	2,892	104.7	9,080	15,095
Federal Direct Aids	-	1,465	(1,465)	(100.0)	990	1,912	(922)	(48.2)	6,249	6,342
Local Sales	269	816	(547)	(67.0)	423	856	(433)	(50.6)	2,197	2,197
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	95,193	95,193
Total Revenues	12,451	12,019	432	3.6	39,291	40,835	(1,543)	(3.8)	224,704	232,145
Expenditures										
Salaries	5,357	5,359	2	0.0	23,017	25,087	2,070	8.3	64,247	67,847
Benefits	2,526	2,300	(226)	(9.8)	11,669	11,735	66	0.6	27,700	30,277
Purchased Services	1,179	1,018	(161)	(15.8)	5,481	5,146	(335)	(6.5)	13,203	15,872
Supplies & Materials	366	641	275	42.9	1,508	2,052	544	26.5	4,844	5,504
Chargebacks	(0)	1	1	105.5	(4)	0	4	N/A	(125)	(107)
Capital Expenditures	2,825	1,496	(1,329)	(88.8)	22,628	9,322	(13,306)	(142.7)	122,312	121,104
Debt Service	1	1	(0)	(19.5)	3,928	422	(3,506)	(830.7)	12,589	12,589
Other	96	(48)	(144)	(301.0)	1,314	336	(978)	(291.0)	2,391	3,094
Total Expenditures	12,350	10,768	(1,582)	(14.7)	69,541	54,100	(15,441)	(28.5)	247,161	256,178
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	101	\$1,251	(1,150)	(91.9)	(30,250)	(\$13,265)	(16,985)	(128.0)	(\$22,457)	(\$24,033)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2010	FY2009	Variance	Variance	FY2010	FY2009	Variance	Variance		
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$6,124	\$6,124
Tuition, Fees, Admissions	221	38	183	480.8	732	367	365	99.6	1,509	1,873
Other Local Revenues	198	226	(28)	(12.2)	842	1,266	(424)	(33.5)	1,099	1,266
State Sources	6,326	6,318	8	0.1	26,045	26,857	(812)	(3.0)	74,033	74,042
Federal Aids from MDE	3,746	665	3,081	463.3	4,523	2,169	2,354	108.5	6,372	11,609
Federal Direct Aids	-	18	(18)	(100.0)	53	87	(34)	(38.6)	179	173
Local Sales	-	0	0	N/A	0	26	(26)	(100.0)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	10,490	7,265	3,225	44.4	32,196	30,772	1,424	4.6	89,316	95,086
Expenditures										
Salaries	4,644	4,616	(28)	(0.6)	19,646	21,411	1,765	8.2	55,931	58,160
Benefits	2,031	1,793	(238)	(13.3)	10,006	10,000	(6)	(0.1)	24,254	26,341
Purchased Services	459	826	367	44.4	2,496	2,917	421	14.4	6,966	8,004
Supplies & Materials	132	244	112	46.0	687	1,010	323	32.0	1,434	2,070
Chargebacks	(2)	(1)	1	131.5	(10)	(7)	3	49.5	(429)	(456)
Capital Expenditures	3	14	11	78.4	143	124	(19)	(15.0)	720	928
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	6	3	(3)	(104.8)	264	59	(205)	(347.4)	741	1,409
Total Expenditures	7,273	7,495	222	3.0	33,232	35,514	2,282	6.4	89,616	96,457
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	3,217	(\$230)	3,447	1,498.8	(\$1,036)	(\$4,742)	\$3,706	78.2	(\$300)	(\$1,371)

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STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

1.5

Revenues	CURRENT MONTH				YEAR - T O - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2010	FY2009	Variance	%	FY2010	FY2009	Variance	%		
Lewy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$5,468	\$5,468
Tuition, Fees, Admissions	179	2	177	8,827.2	407	121	286	236.1	1,042	1,090
Other Local Revenues	147	165	(18)	(10.9)	238	627	(389)	(62.0)	855	839
State Sources	6,291	6,225	66	1.1	25,380	26,763	(1,383)	(5.2)	68,337	68,337
Federal Aids from MDE	1,271	0	1,271	N/A	1,935	0	1,935	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	26	(26)	(100.0)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	7,887	6,392	1,495	23.4	27,959	27,537	422	1.5	75,702	77,660
Expenditures										
Salaries	3,908	3,909	1	0.0	16,517	18,245	1,728	9.5	47,832	48,272
Benefits	1,725	1,495	(230)	(15.4)	8,639	8,603	(36)	(0.4)	21,011	22,441
Purchased Services	407	465	58	12.4	2,218	2,344	126	5.4	5,810	6,192
Supplies & Materials	97	122	25	20.2	512	762	250	32.7	1,140	1,416
Chargebacks	(3)	(2)	1	55.9	(17)	(11)	6	51.9	(577)	(570)
Capital Expenditures	3	0	(3)	N/A	74	72	(2)	(2.2)	685	748
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	1	3	2	67.5	45	34	(11)	(32.0)	102	310
Total Expenditures	6,139	5,992	(147)	(2.4)	27,988	30,049	2,061	6.9	76,002	78,808
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	1,748	\$400	1,348	337.1	(\$29)	(\$2,512)	\$2,483	98.8	(\$300)	(\$1,149)

December 09

(IN THOUSANDS)

General Fund **RESTRICTED**

Revenues	CURRENT MONTH				YEAR - T O - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2010	FY2009	Variance	Variance	FY2010	FY2009	Variance	Variance		
Lewy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$656	\$656
Tuition, Fees, Admissions	42	36	6	17.1	326	246	80	32.4	467	783
Other Local Revenues	51	61	(10)	(15.6)	604	639	(35)	(5.5)	244	426
State Sources	35	93	(58)	(62.7)	666	94	572	608.0	5,696	5,705
Federal Aids from MDE	2,475	665	1,810	272.2	2,588	2,169	419	19.3	6,372	9,684
Federal Direct Aids	-	18	(18)	(100.0)	53	87	(34)	(38.6)	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	2,603	873	1,730	198.2	4,237	3,235	1,002	31.0	13,614	17,426
Expenditures										
Salaries	736	707	(29)	(4.2)	3,130	3,166	36	1.2	8,099	9,888
Benefits	306	298	(8)	(2.6)	1,367	1,397	30	2.2	3,243	3,901
Purchased Services	52	361	309	85.6	278	573	295	51.4	1,156	1,812
Supplies & Materials	35	122	87	71.7	174	248	74	29.7	294	654
Chargebacks	1	1	0	19.8	6	4	(2)	(56.1)	148	114
Capital Expenditures	0	14	14	99.8	69	52	(17)	(32.8)	35	181
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	5	0	(5)	N/A	219	25	(194)	(776.4)	639	1,100
Total Expenditures	1,134	1,503	369	24.5	5,243	5,465	222	4.1	13,614	17,649
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	1,469	(630)	2,099	333.2	(\$1,006)	(\$2,230)	\$1,224	54.9	\$0	(\$223)

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STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

C.S.

Revenues	CURRENT MONTH			YEAR - TO - DATE			ANNUAL BUDGET	
	FY2010	FY2009	%	FY2010	FY2009	%	Adopted	Revised
	\$	\$		\$	\$			
Levy	-	\$0	N/A	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	N/A	0	0	N/A	0	0
Other Local Revenues	-	0	N/A	0	2	(100.0)	3	3
State Sources	47	23	103.3	54	41	30.5	148	148
Federal Aids from MDE	393	206	90.7	754	453	66.4	1,669	1,762
Federal Direct Aids	-	0	N/A	0	0	N/A	0	0
Local Sales	232	581	(60.1)	385	594	(35.2)	1,263	1,263
Sale of Bonds or Loans	-	0	N/A	0	0	N/A	0	0
Total Revenues	672	810	(17.1)	1,192	1,090	9.4	3,082	3,175
Expenditures								
Salaries	94	98	4.2	376	410	8.3	957	957
Benefits	37	39	4.0	172	190	9.7	405	405
Purchased Services	7	5	(43.8)	33	42	21.0	111	111
Supplies & Materials	163	125	(30.6)	521	560	7.0	1,488	1,483
Chargebacks	-	0	N/A	1	1	44.2	101	101
Capital Expenditures	-	0	N/A	85	1	(84)	3	100
Debt Service	-	0	N/A	0	0	N/A	0	0
Other	13	12	(6.4)	10	13	23.3	18	18
Total Expenditures	315	279	(12.7)	1,197	1,217	1.6	3,082	3,175
Transfers In (Out)	-	0	N/A	0	0	N/A	0	0
Operating Excess (Deficit)	357	\$531	(32.8)	(\$5)	(\$127)	96.2	\$0	(\$0)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR - T O - DATE			ANNUAL BUDGET		
	FY2010	FY2009	%	FY2010	FY2009	%	Adopted	Revised	
	\$	\$		\$	\$		\$	\$	
Levy	-	0	N/A	0	0	N/A	0	0	\$0
Tuition, Fees, Admissions	-	0	N/A	0	0	(100.0)	0	0	0
Other Local Revenues	-	0	N/A	6	6	N/A	0	55	0
State Sources	288	291	(1.1)	1,176	1,625	(27.6)	4,571	4,571	4,571
Federal Aids from MDE	-	0	N/A	0	0	N/A	0	0	0
Federal Direct Aids	-	0	N/A	0	0	N/A	0	0	0
Local Sales	-	0	N/A	0	0	N/A	0	0	0
Sale of Bonds or Loans	-	0	N/A	0	0	N/A	0	0	0
Total Revenues	288	291	(1.1)	1,181	1,625	(27.3)	4,571	4,626	4,626
Expenditures									
Salaries	108	111	2.9	473	504	6.1	1,132	1,157	1,132
Benefits	60	57	(6.0)	296	282	(5.0)	550	560	550
Purchased Services	330	(27)	(1,322.8)	1,465	1,033	(41.8)	2,737	2,737	2,737
Supplies & Materials	32	26	(22.5)	102	114	10.4	349	364	349
Chargebacks	-	0	N/A	0	0	N/A	1	2	1
Capital Expenditures	-	0	N/A	165	0	(165)	182	188	182
Debt Service	-	0	N/A	0	0	N/A	0	0	0
Other	-	0	N/A	0	0	N/A	278	278	278
Total Expenditures	530	167	(217.5)	2,501	1,933	(29.4)	5,229	5,284	5,284
Transfers In (Out)	-	0	N/A	0	0	N/A	0	0	0
Operating Excess (Deficit)	(242)	\$124	(295.5)	(\$1,320)	(\$308)	(328.7)	(\$658)	(\$658)	(\$658)

C.I.A.

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

P. - 9.

Revenues	CURRENT MONTH			YEAR - TO - DATE			ANNUAL BUDGET		
	\$		%	\$		%			
	FY2010	FY2009	Variance	FY2010	FY2009	Variance	Adopted	Revised	
Levy	-	\$0	N/A	\$0	\$0	N/A	\$1,023	\$1,023	
Tuition, Fees, Admissions	88	81	7	454	468	(14)	1,049	1,056	
Other Local Revenues	57	52	5	375	292	83	489	1,111	
State Sources	231	326	(95)	785	981	(196)	1,877	1,965	
Federal Aids from MDE	153	0	153	377	140	237	1,039	1,725	
Federal Direct Aids	-	1,447	(1,447)	936	1,825	(889)	6,070	6,169	
Local Sales	-	0	0	1	1	(0)	0	0	
Sale of Bonds or Loans	-	0	0	0	0	0	0	0	
Total Revenues	528	1,906	(1,378)	2,929	3,707	(778)	11,547	13,050	
Expenditures									
Salaries	432	454	22	2,015	2,244	229	5,095	6,440	
Benefits	164	175	11	775	848	73	1,845	2,325	
Purchased Services	276	44	(232)	755	623	(132)	2,328	3,366	
Supplies & Materials	39	29	(10)	125	143	18	412	436	
Chargebacks	1	1	(0)	3	5	2	201	199	
Capital Expenditures	5	0	(5)	14	174	160	796	81	
Debt Service	-	0	0	0	0	0	0	0	
Other	7	0	(7)	11	10	(1)	931	342	
Total Expenditures	924	703	(221)	3,698	4,047	349	11,609	13,190	
Transfers In (Out)	-	0	0	0	0	0			
Operating Excess (Deficit)	(396)	\$1,203	(\$1,599)	(\$769)	(\$340)	(\$429)	(\$62)	(\$140)	

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR - TO - DATE			ANNUAL BUDGET		
	\$		%	\$		%	\$		%
	FY2010	FY2009	Variance	FY2010	FY2009	Variance	Adopted	Revised	
Levy	-	\$0	N/A	\$0	\$0	N/A	\$1,508	\$1,508	
Tuition, Fees, Admissions	-	0	N/A	0	0	N/A	0	0	
Other Local Revenues	16	17	(1)	150	103	47	196	216	
State Sources	70	88	(18)	259	608	(349)	789	789	
Federal Aids from MDE	-	0	0	0	0	0	0	0	
Federal Direct Aids	-	0	0	0	0	0	0	0	
Local Sales	37	0	37	37	0	37	0	0	
Sale of Bonds or Loans	-	0	0	0	0	0	0	0	
Total Revenues	123	105	18	447	711	(264)	2,493	2,513	
Expenditures									
Salaries	72	73	1	462	479	17	1,057	1,057	
Benefits	30	30	(0)	203	195	(8)	415	415	
Purchased Services	12	7	(5)	310	328	18	165	499	
Supplies & Materials	-	0	0	69	0	(69)	90	66	
Chargebacks	1	1	(0)	3	1	(2)	0	22	
Capital Expenditures	39	4	(35)	254	352	98	1,015	621	
Debt Service	-	0	0	0	0	0	0	0	
Other	-	(93)	(93)	908	221	(687)	240	749	
Total Expenditures	154	22	(132)	2,208	1,576	(632)	2,982	3,429	
Transfers In (Out)	-	0	0	0	0	0	0	0	
Operating Excess (Deficit)	(31)	\$83	(\$114)	(\$1,761)	(\$865)	(\$896)	(\$489)	(\$916)	

C. 19.

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

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Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	\$		%	\$		%			
	FY2010	FY2009	Variance	FY2010	FY2009	Variance	Adopted	Revised	
Levy	-	\$0	N/A	\$0	\$0	N/A	\$535	\$535	
Tuition, Fees, Admissions	-	0	N/A	0	0	N/A	0	0	
Other Local Revenues	-	832	(100.0)	2	912	(99.8)	2,681	2,681	
State Sources	-	0	N/A	139	151	(12)	168	168	
Federal Aids from MDE	-	0	N/A	0	0	N/A	0	0	
Federal Direct Aids	-	0	N/A	0	0	N/A	0	0	
Local Sales	-	0	N/A	0	0	N/A	0	0	
Sale of Bonds or Loans	-	0	N/A	103,782	0	N/A	95,193	95,193	
Total Revenues	-	832	(100.0)	103,923	1,063	(922)	98,577	98,577	
Expenditures									
Salaries	6	7	7.2	44	39	(5)	76	76	
Benefits	3	2	(36.3)	17	16	(1)	30	30	
Purchased Services	94	3	(91)	422	43	(379)	0	259	
Supplies & Materials	1	0	(1)	5	8	3	0	14	
Chargebacks	-	0	N/A	0	0	(0)	0	24	
Capital Expenditures	2,778	1,478	(1,300)	21,957	8,645	(13,312)	119,572	119,161	
Debt Service	-	0	N/A	0	0	0	0	0	
Other	71	3	(68)	122	6	(116)	0	114	
Total Expenditures	2,953	1,493	(1,460)	22,567	8,757	(13,810)	119,678	119,678	
Transfers In (Out)	-	0	N/A	0	0	0	0	0	
Operating Excess (Deficit)	(2,953)	(\$661)	(\$2,292)	\$81,356	(\$7,694)	\$89,050	(\$21,101)	(\$21,101)	

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2010	FY2009	\$		FY2010	FY2009	\$		Adopted	Revised
			Variance	%			Variance	%		
Levy	-	\$0		N/A	\$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	-	0	0	N/A	0	0	0	N/A	0	0
State Sources	350	223	127	57.0	1,206	1,261	(55)	(4.4)	639	639
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	2,383	0	2,383	N/A	0	0
Total Revenues	350	223	127	57.0	3,588	1,261	2,327	184.6	12,708	12,708
Expenditures										
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	1	1	(0)	(19.5)	3,928	422	(3,506)	(830.7)	12,589	12,589
Other	-	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	1	1	(0)	(19.5)	3,928	422	(3,506)	(830.7)	12,589	12,589
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	349	\$222	\$127	57.1	(\$339)	\$839	(\$1,178)	(140.4)	\$119	\$119

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P. 19

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2010	FY2009	Variance	Variance	FY2010	FY2009	Variance	Variance		
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	-	21	(21)	(100.0)	0	40	(40)	(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	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	-	21	(21)	(100.0)	0	40	(40)	(100.0)	348	348
Expenditures										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	200	204	4	2.0	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	-	8	8	100.0	0	8	8	100.0	0	0
Total Expenditures	200	212	12	5.7	210	238	28	11.8	225	225
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(200)	(\$191)	(\$9)	(4.7)	(\$210)	(\$198)	(\$12)	(6.1)	\$122	\$122

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR - T O - D A T E			ANNUAL BUDGET		
	FY2010	FY2009	Variance	FY2010	FY2009	Variance	Adopted	Revised	%
Levy	-	\$0	N/A	\$0	\$0	N/A	\$0	\$0	
Tuition, Fees, Admissions	-	226	(100.0)	0	226	(226)	670	670	(100.0)
Other Local Revenues	-	105	(100.0)	0	105	(105)	458	458	(100.0)
State Sources	-	0	N/A	0	0	0	0	0	N/A
Federal Aids from MDE	-	0	N/A	0	0	0	0	0	N/A
Federal Direct Aids	-	0	N/A	0	0	0	0	0	N/A
Local Sales	-	235	(100.0)	0	235	(235)	935	935	(100.0)
Sale of Bonds or Loans	-	0	N/A	0	0	0	0	0	N/A
Total Revenues	-	566	(100.0)	0	566	(566)	2,062	2,062	(100.0)
Expenditures									
Salaries	-	0	N/A	0	0	0	0	0	N/A
Benefits	-	0	N/A	0	0	0	0	0	N/A
Purchased Services	-	160	100.0	0	160	160	895	895	100.0
Supplies & Materials	-	217	100.0	0	217	217	1,071	1,071	100.0
Chargebacks	-	0	N/A	0	0	0	0	0	N/A
Capital Expenditures	-	0	N/A	0	0	0	0	0	N/A
Debt Service	-	0	N/A	0	0	0	0	0	N/A
Other	-	19	100.0	0	19	19	184	184	100.0
Total Expenditures	-	396	100.0	0	396	396	2,151	2,151	100.0
Transfers In (Out)	-	0	N/A	0	0	0	0	0	N/A
Operating Excess (Deficit)	-	\$170	(100.0)	\$0	\$170	(\$170)	(\$89)	(\$89)	(100.0)

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BALANCE SHEET

Dec09

ALL FUNDS

ASSETS	12/31/09	06/30/09	12/31/08	FUND BALANCES	12/31/09	06/30/09	12/31/08
Cash / Investments	\$249,637	\$179,395	\$196,768	Reserved for:			
Taxes & Credits Receivable	4,088	15,266	3,972	Severance	\$2,000	\$2,000	\$2,900
Accounts / Interest Receivable	4,322	4,361	1,102	Inventory	287	287	328
Due from Other Funds	81	315	0	Prepays	91	91	156
Due from Other MN Districts	30	687	0	Staff Development	500	500	470
Due From CFL	7,902	8,200	136	Reemployment comp	0	0	0
Due From Federal thru CFL	42	2,089	0	Basic skills	182	182	210
Due From Federal - Direct	0	815	0	Cooperative Programs	0	0	121
Due from Other Governments	0	65	0	Desegregation	41	41	75
Inventory	265	287	357	Bus Purchases	0	0	0
Prepays	92	91	139	Pupil Transportation Safety	0	0	0
				ECFE	187	187	187
Total Assets	<u>\$266,460</u>	<u>\$211,571</u>	<u>\$202,473</u>	Community Education	184	184	157
				Community Services	0	0	314
LIABILITIES				Operating Capital	2,142	2,142	2,299
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	90,316	90,316	157,241
Accrued Interest Payable	0	0	0	Health & Safety	0	0	0
Salaries Payable	316	13,394	1,597	Restricted Programs	10	10	93
Accounts Payable	501	7,862	249	Bond Refunding	0	0	0
Due to Other Funds	81	315	0	Endowment	1,637	1,847	1,588
Due to Other MN Districts	64	64	69	Encumbrances	33,947	33,947	3,362
Due to Other Governments	0	2	1	Severance-Insurance Prem	2,500	2,500	2,753
Claims Payable	(18)	123	(29)	Area Learning Center	0	0	0
Deferred Revenue	28	239	15	Designated for:			
Taxes Levied for Subsequent Yr.	21,559	21,559	20,359	Textbooks	0	0	198
Severance Obligation	0	0	0	Carryovers	991	991	1,108
				Operating Capital	600	600	900
Total Liabilities	<u>\$22,530</u>	<u>\$43,558</u>	<u>\$22,261</u>	Referendum	47	47	95
				Undesignated	108,268	32,141	5,657
				Total Fund Balance	<u>\$243,929</u>	<u>\$168,013</u>	<u>\$180,212</u>
				Liabilities & Fund Balance	<u>\$266,460</u>	<u>\$211,571</u>	<u>\$202,473</u>

BALANCE SHEET

Dec09

General Fund

ASSETS	12/31/09	06/30/09	12/31/08	FUND BALANCES	12/31/09	06/30/09	12/31/08
Cash / Investments	\$16,260	\$17,947	\$20,466	Reserved for:			
Taxes & Credits Receivable	(3,867)	7,312	(3,692)	Severance	\$2,000	\$2,000	\$2,900
Accounts / Interest Receivable	132	113	300	Inventory	173	173	185
Due from Other Funds	81	81	0	Prepays	90	90	128
Due from Other MN Districts	30	687	0	Staff Development	500	500	470
Due From CFL	7,378	7,415	0	Reemployment comp	-	-	-
Due From Federal thru CFL	0	2,008	0	Basic skills	182	182	210
Due From Federal - Direct	0	9	0	Cooperative Programs	-	-	121
Due from Other Governments	0	59	0	Desegregation	41	41	75
Inventory	195	173	253	Bus Purchases	0	0	0
Prepays	92	90	139	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
				Community Education	0	0	0
Total Assets	\$20,300	\$35,894	\$17,466	Community Services	0	0	0
				Operating Capital	0	0	0
LIABILITIES				Facilities	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Health & Safety	0	0	0
Accrued Interest Payable	0	0	0	Restricted Programs	10	10	93
Salaries & Benefits Payable	(700)	12,722	(1,352)	Escrow Account	0	0	0
Accounts Payable	24	623	(3)	Severance-Insurance Prem	2,500	2,500	2,753
Due to Other Funds	0	146	0	Encumbrances	0	0	0
Due to Other MN Districts	64	64	69	Area Learning Center	0	0	-
Due to Other Governments	0	2	1	Designated for:			
Claims Payable	(44)	123	(61)	Textbooks	0	0	198
Deferred Revenue	10	234	2	Carryovers	554	554	711
Taxes Levied for Subsequent Yr.	8,160	8,160	7,559	Operating Capital	600	600	900
Severance Obligation	0	0	0	Referendum	47	47	95
				Undesignated	6,091	7,126	2,412
Total Liabilities	\$7,514	\$22,072	\$6,215				
				Total Fund Balance	\$12,786	\$13,822	\$11,251
				Liabilities & Fund Balance	\$20,300	\$35,894	\$17,466

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BALANCE SHEET

Duluth Public Schools - ISD #709
 Dec09
 Food Service Fund

	12/31/09	06/30/09	12/31/08	FUND BALANCES	12/31/09	06/30/09	12/31/08
ASSETS							
Cash / Investments	\$506	\$382	\$553	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	114	114	143
Accounts / Interest Receivable	3	1	3	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	42	0	Reemployment comp	0	0	0
Due From Federal thru CFL	42	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	77	114	112	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$628	\$539	\$668	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES							
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Operating Capital	0	0	0
Accrued Interest Payable	0	0	0	Facilities	0	0	0
Salaries Payable	130	14	368	Health & Safety	0	0	0
Accounts Payable	5	31	0	Restricted Programs	0	0	0
Due to Other Funds	0	0	0	Escrow Account	0	0	0
Due to Other MN Districts	0	0	0	Endowment	0	0	0
Due to Other Governments	0	0	0	Encumbrances	0	0	0
Claims Payable	3	0	3	Designated for:	0	0	0
Deferred Revenue	0	0	0	Textbooks	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Severance Obligation	0	0	0	Undesignated	377	381	154
Total Liabilities	\$138	\$44	\$371	Total Fund Balance	\$490	\$495	\$297
				Liabilities & Fund Balance	\$628	\$539	\$668

BALANCE SHEET

Dec09

Transportation Fund

	12/31/09	06/30/09	12/31/08	FUND BALANCES		
ASSETS				12/31/09	06/30/09	12/31/08
Cash / Investments	(\$142)	\$940	\$1,738			
Taxes & Credits Receivable	0	0	0	\$0	\$0	\$0
Accounts / Interest Receivable	8	62	14	0	0	0
Due from Other Funds	0	0	0	0	1	1
Due from Other MN Districts	0	0	0	0	0	0
Due From CFL	26	26	24	0	0	0
Due From Federal thru CFL	0	0	0	0	0	0
Due From Federal - Direct	0	0	0	0	0	0
Due from Other Governments	(5)	0	0	0	0	0
Inventory	(3)	0	0	0	0	0
Prepays	0	0	0	0	0	0
Total Assets	(\$113)	\$1,028	\$1,773			
LIABILITIES						
Tax and Aid Anticipation Payable	\$0	\$0	\$0	0	0	0
Accrued Interest Payable	0	0	0	0	0	0
Salaries Payable	227	32	505	0	0	0
Accounts Payable	5	27	(1)	0	0	0
Due to Other Funds	0	0	0	0	0	0
Due to Other MN Districts	0	0	0	0	0	0
Due to Other Governments	0	0	0	0	0	0
Claims Payable	7	0	7	0	0	0
Deferred Revenue	0	0	0	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	(351)	969	1,261
Severance Obligation	0	0	0			
Total Liabilities	\$238	\$59	\$511	(\$351)	\$970	\$1,262
Liabilities & Fund Balance				(\$113)	\$1,028	\$1,773

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BALANCE SHEET

Dec09

Capital Expenditures

ASSETS	12/31/09	06/30/09	12/31/08	FUND BALANCES	12/31/09	06/30/09	12/31/08
Cash / Investments	\$958	\$2,594	\$2,192	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	15	19	16	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
				Community Education	0	0	0
				Community Services	0	0	0
Total Assets	\$973	\$2,612	\$2,210	Operating Capital	2,142	2,142	2,299
				Facilities	0	0	0
LIABILITIES				Health & Safety	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Restricted Programs	0	0	0
Accrued Interest Payable	0	0	0	Escrow Account	0	0	0
Salaries Payable	149	32	375	Endowment	0	0	0
Accounts Payable	1	(0)	0	Encumbrances	0	0	0
Due to Other Funds	0	0	0	Designated for:	0	0	0
Due to Other MN Districts	0	0	0	Textbooks	0	0	0
Due to Other Governments	0	0	0	School Carryover	437	437	397
Claims Payable	4	0	5	Operating Capital	0	0	0
Deferred Revenue	0	0	0	Undesignated	(1,761)	0	(866)
Taxes Levied for Subsequent Yr.	0	0	0				
Severance Obligation	0	0	0				
Total Liabilities	\$154	\$32	\$380	Total Fund Balance	\$819	\$2,580	\$1,830

Liabilities & Fund Balance

\$973	\$2,612	\$2,210
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BALANCE SHEET

ASSETS	12/31/09	06/30/09	12/31/08	FUND BALANCES	12/31/09	06/30/09	12/31/08
Cash / Investments	\$222,547	\$147,538	\$159,992	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	4,159	4,159	767	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	17	17	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>\$226,722</u>	<u>\$151,714</u>	<u>\$160,759</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	90,316	90,316	157,241
Accrued Interest Payable	0	0	0	Health & Safety	0	0	0
Salaries Payable	14	2	41	Restricted Programs	0	0	0
Accounts Payable	320	6,680	115	Escrow Account	0	0	0
Due to Other Funds	81	81	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	33,947	33,947	3,362
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	102,044	20,688	0
Severance Obligation	0	0	0				
Total Liabilities	<u>\$415</u>	<u>\$6,763</u>	<u>\$156</u>	Total Fund Balance	<u>\$226,306</u>	<u>\$144,951</u>	<u>\$160,603</u>
				Liabilities & Fund Balance	<u>\$226,722</u>	<u>\$151,714</u>	<u>\$160,759</u>

BALANCE SHEET

Dec09

Debt Service Fund

ASSETS	12/31/09	06/30/09	12/31/08	FUND BALANCES	12/31/09	06/30/09	12/31/08
Cash / Investments	\$6,153	\$6,492	\$6,487	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	7,314	7,314	7,139	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	279	279	83	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>\$13,746</u>	<u>\$14,085</u>	<u>\$13,709</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	Bond Refundings	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.	12,333	12,333	11,934	Undesignated	1,413	1,752	1,775
Severance Obligation	0	0	0				
Total Liabilities	<u>\$12,333</u>	<u>\$12,333</u>	<u>\$11,934</u>	Total Fund Balance	<u>\$1,413</u>	<u>\$1,752</u>	<u>\$1,775</u>

Liabilities & Fund Balance \$13,746 \$14,085 \$13,709

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