

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$7	(\$7)	(98.9)	\$21,529	\$21,541
Interest	59	-	59	N/A	(1,482)	0	(1,482)	#####	80	80
Tuition, Fees, Admissions	140	289	(149)	(51.6)	1,611	1,617	(6)	(0.4)	2,922	2,976
Other Local Revenues	120	115	5	4.4	2,191	10,271	(8,080)	(78.7)	1,935	2,645
State Sources	5,995	5,669	326	5.7	54,130	53,744	386	0.7	78,891	79,949
Federal Aids from MDE	697	1,228	(531)	(43.2)	5,008	5,066	(58)	(1.1)	10,764	12,360
Federal Direct Aids	1,287	582	705	121.1	2,030	2,397	(367)	(15.3)	3,237	3,221
Local Sales	115	133	(18)	(13.8)	1,435	625	810	129.6	6,382	6,565
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>8,412</b>	<b>8,016</b>	<b>396</b>	<b>4.9</b>	<b>64,925</b>	<b>73,727</b>	<b>(8,803)</b>	<b>(11.9)</b>	<b>125,740</b>	<b>129,338</b>
<u>Expenditures</u>										
Salaries	5,028	5,218	190	3.6	32,215	33,055	840	2.5	58,145	60,194
Benefits	2,210	2,406	196	8.1	15,307	16,260	953	5.9	27,476	27,638
Purchased Services	956	1,081	125	11.6	7,003	7,288	285	3.9	11,261	12,580
Supplies & Materials	285	364	79	21.8	2,302	2,742	440	16.0	4,588	4,962
Chargebacks	0	0	0	N/A	0	0	(0)	N/A	(21)	(39)
Capital Expenditures	9,045	10,780	1,735	16.1	37,784	74,148	36,364	49.0	61,914	62,814
Debt Service	533	525	(8)	(1.4)	20,632	16,283	(4,349)	(26.7)	19,894	20,858
Other	15	(104)	(119)	(114.0)	437	8,300	7,863	94.7	669	1,536
<b>Total Expenditures</b>	<b>18,071</b>	<b>20,270</b>	<b>2,199</b>	<b>10.9</b>	<b>115,680</b>	<b>158,076</b>	<b>42,396</b>	<b>26.8</b>	<b>183,925</b>	<b>190,542</b>
Transfers In (Out)	(49)	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(9,708)</b>	<b>(\$12,254)</b>	<b>2,546</b>	<b>20.8</b>	<b>(50,756)</b>	<b>(\$84,349)</b>	<b>33,593</b>	<b>39.8</b>	<b>(\$58,184)</b>	<b>(\$61,204)</b>

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	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$7	(\$7)	(98.9)	\$7,989	\$8,001
Interest	(46)		46	N/A	(53)	0			50	50
Tuition, Fees, Admissions	34	199	(165)	(83.1)	748	956	(208)	(21.8)	1,240	1,284
Other Local Revenues	18	82	(64)	(78.4)	687	1,150	(463)	(40.3)	573	753
State Sources	5,378	5,129	249	4.9	47,648	47,856	(208)	(0.4)	68,272	69,326
Federal Aids from MDE	378	960	(582)	(60.6)	3,001	3,485	(484)	(13.9)	7,440	8,322
Federal Direct Aids	77	0	77	N/A	73	89	(16)	(17.7)	148	161
Local Sales	0	0	0	N/A	14	7	7	99.1	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>5,838</b>	<b>6,370</b>	<b>(440)</b>	<b>(6.9)</b>	<b>52,118</b>	<b>53,550</b>	<b>(1,379)</b>	<b>(2.6)</b>	<b>85,713</b>	<b>87,898</b>
<u>Expenditures</u>										
Salaries	4,365	4,571	206	4.5	27,691	28,552	861	3.0	50,250	51,685
Benefits	1,877	2,115	238	11.2	12,858	14,256	1,398	9.8	24,033	24,064
Purchased Services	499	735	236	32.1	3,730	4,087	357	8.7	6,621	7,154
Supplies & Materials	86	147	61	41.2	834	898	64	7.1	1,452	1,805
Chargebacks	0	0	0	N/A	(4)	(4)	(0)	(12.0)	(316)	(320)
Capital Expenditures	60	216	156	72.3	335	577	242	42.0	297	515
Debt Service	0	0	0	N/A	4	0	(4)	N/A	0	139
Other	11	9	(2)	(25.4)	365	1,445	1,080	74.8	320	1,099
<b>Total Expenditures</b>	<b>6,899</b>	<b>7,793</b>	<b>894</b>	<b>11.5</b>	<b>45,813</b>	<b>49,811</b>	<b>3,998</b>	<b>8.0</b>	<b>82,657</b>	<b>86,140</b>
Transfers In (Out)	0	0	0	N/A	(2,323)	0	0	N/A	(2,323)	(2,323)
<b>Operating Excess (Deficit)</b>	<b>(\$1,062)</b>	<b>(\$1,423)</b>	<b>361</b>	<b>25.4</b>	<b>\$3,982</b>	<b>\$3,739</b>	<b>\$243</b>	<b>6.5</b>	<b>\$733</b>	<b>(\$566)</b>

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 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$7	(\$7)	(98.9)	\$7,364	\$7,364
Interest	(46)	0	(46)	N/A	(53)	0	(53)	N/A	50	50
Tuition, Fees, Admissions	34	115	(81)	(70.7)	511	688	(177)	(25.8)	870	912
Other Local Revenues	17	17	(0)	(0.3)	186	159	27	17.1	243	254
State Sources	5,371	5,068	303	6.0	46,261	46,468	(207)	(0.4)	63,340	64,340
Federal Aids from MDE	191	373	(182)	(48.7)	204	407	(203)	(49.8)	1178	1187
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	14	7	7	99.1	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>5,566</b>	<b>5,573</b>	<b>(7)</b>	<b>(0.1)</b>	<b>47,123</b>	<b>47,736</b>	<b>(613)</b>	<b>(1.3)</b>	<b>73,044</b>	<b>74,106</b>
<u>Expenditures</u>										
Salaries	3,708	3,888	180	4.6	23,732	24,058	326	1.4	42,739	43,477
Benefits	1,588	1,806	218	12.1	11,085	12,250	1,165	9.5	20,641	20,675
Purchased Services	423	608	185	30.4	3,310	3,447	137	4.0	5,774	5,815
Supplies & Materials	69	67	(2)	(3.0)	623	552	(71)	(12.8)	996	1,294
Chargebacks	0	(1)	(1)	(100.0)	(5)	(6)	(1)	(21.4)	(338)	(334)
Capital Expenditures	50	0	(50)	N/A	156	40	(116)	(289.8)	193	277
Debt Service	0	0	0	N/A	4	0	(4)	N/A	0	139
Other	6	0	(6)	N/A	251	1,344	1,093	81.3	(17)	382
<b>Total Expenditures</b>	<b>5,844</b>	<b>6,368</b>	<b>524</b>	<b>8.2</b>	<b>39,155</b>	<b>41,685</b>	<b>2,530</b>	<b>6.1</b>	<b>69,988</b>	<b>71,725</b>
Transfers In (Out)	0	0	0	N/A	(2,323)	0	0	N/A	(2,323)	(2,323)
<b>Operating Excess (Deficit)</b>	<b>(\$278)</b>	<b>(\$795)</b>	<b>517</b>	<b>65.1</b>	<b>\$5,644</b>	<b>\$6,051</b>	<b>(\$407)</b>	<b>(6.7)</b>	<b>\$733</b>	<b>\$57</b>

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 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$626	\$638
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	84	(84)	(100.0)	237	268	(31)	(11.5)	370	372
Other Local Revenues	1	65	(64)	(98.8)	500	991	(491)	(49.5)	330	500
State Sources	7	61	(54)	(88.6)	1,388	1,388	(0)	(0.0)	4,933	4,987
Federal Aids from MDE	187	587	(400)	(68.1)	2,797	3,078	(281)	(9.1)	6,262	7,135
Federal Direct Aids	77	0	77	N/A	73	89	(16)	(17.7)	148	161
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>271</b>	<b>797</b>	<b>(526)</b>	<b>(66.0)</b>	<b>4,995</b>	<b>5,814</b>	<b>(819)</b>	<b>(14.1)</b>	<b>12,669</b>	<b>13,793</b>
<u>Expenditures</u>										
Salaries	657	683	26	3.8	3,960	4,494	534	11.9	7,512	8,208
Benefits	290	309	19	6.3	1,773	2,006	233	11.6	3,392	3,389
Purchased Services	76	127	51	40.2	420	640	220	34.4	847	1,339
Supplies & Materials	17	80	63	78.1	211	346	135	39.0	456	511
Chargebacks	0	1	1	100.0	1	2	1	40.3	21	13
Capital Expenditures	10	216	206	95.3	179	537	358	66.7	104	238
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	5	9	4	44.4	114	101	(13)	(12.8)	337	717
<b>Total Expenditures</b>	<b>1,055</b>	<b>1,425</b>	<b>370</b>	<b>25.9</b>	<b>6,658</b>	<b>8,126</b>	<b>1,468</b>	<b>18.1</b>	<b>12,669</b>	<b>14,415</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$784)</b>	<b>(628)</b>	<b>(156)</b>	<b>(24.9)</b>	<b>(\$1,663)</b>	<b>(\$2,312)</b>	<b>\$649</b>	<b>28.1</b>	<b>(\$0)</b>	<b>(\$623)</b>

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	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	12	8	4	50.0	19	19
State Sources	18	17	1	3.1	84	73	11	15.0	148	148
Federal Aids from MDE	203	197	6	3.0	1,100	1,030	70	6.8	2,015	2,015
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	115	133	(18)	(13.8)	622	615	7	1.1	1,124	1,124
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>335</b>	<b>347</b>	<b>(12)</b>	<b>(3.5)</b>	<b>1,818</b>	<b>1,726</b>	<b>92</b>	<b>5.3</b>	<b>3,306</b>	<b>3,306</b>
<u>Expenditures</u>										
Salaries	80	85	5	6.4	499	518	19	3.7	942	942
Benefits	32	39	7	18.2	206	240	34	14.3	425	425
Purchased Services	3	17	14	83.4	33	60	27	45.6	111	106
Supplies & Materials	149	173	24	13.8	858	850	(8)	(1.0)	1,682	1,692
Chargebacks	0	0	0	N/A	1	0	(1)	N/A	106	101
Capital Expenditures	0	0	0	N/A	2	6	4	69.3	10	10
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	(0)	(1)	(1)	(81.8)	11	8	(3)	(34.6)	30	30
<b>Total Expenditures</b>	<b>263</b>	<b>313</b>	<b>50</b>	<b>15.9</b>	<b>1,609</b>	<b>1,682</b>	<b>73</b>	<b>4.4</b>	<b>3,306</b>	<b>3,306</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>\$72</b>	<b>\$34</b>	<b>\$38</b>	<b>111.2</b>	<b>\$209</b>	<b>\$44</b>	<b>\$165</b>	<b>375.4</b>	<b>\$0</b>	<b>(\$0)</b>

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 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	(0)	(100.0)		
Tuition, Fees, Admissions	0	0	0	N/A	0	0	(0)	(100.0)	0	0
Other Local Revenues	0	0	0	N/A	(8)	0	(8)	N/A	0	0
State Sources	266	270	(4)	(1.5)	2,539	2,176	363	16.7	4,660	4,660
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	0	3	(3)	(100.0)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>266</b>	<b>270</b>	<b>(4)</b>	<b>(1.5)</b>	<b>2,531</b>	<b>2,179</b>	<b>352</b>	<b>16.1</b>	<b>4,660</b>	<b>4,660</b>
<u>Expenditures</u>										
Salaries	101	96	(5)	(5.6)	662	649	(13)	(2.0)	1,188	1,188
Benefits	67	69	2	3.3	414	428	14	3.2	640	640
Purchased Services	388	280	(108)	(38.5)	2,183	2,241	58	2.6	3,186	3,186
Supplies & Materials	32	31	(1)	(4.1)	189	173	(16)	(9.1)	261	261
Chargebacks	0	0	0	N/A	0	1	1	59.4	1	1
Capital Expenditures	0	0	0	N/A	0	86	86	100.0	115	115
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	1	0	(1)	N/A	1	0	(1)	N/A	2	2
<b>Total Expenditures</b>	<b>589</b>	<b>476</b>	<b>(113)</b>	<b>(23.7)</b>	<b>3,449</b>	<b>3,578</b>	<b>129</b>	<b>3.6</b>	<b>5,393</b>	<b>5,393</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$323)</b>	<b>(\$206)</b>	<b>(\$117)</b>	<b>(56.7)</b>	<b>(\$918)</b>	<b>(\$1,399)</b>	<b>\$480</b>	<b>34.3</b>	<b>(\$733)</b>	<b>(\$733)</b>

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	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$893	\$893
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	106	90	16	18.1	703	661	42	6.4	1,037	1,047
Other Local Revenues	23	15	8	52.1	730	532	198	37.2	599	1,029
State Sources	136	26	110	424.5	1,369	1,190	179	15.1	2,159	2,164
Federal Aids from MDE	116	71	45	63.9	820	551	269	48.8	1,309	1,774
Federal Direct Aids	629	0	629	N/A	794	1,144	(350)	(30.6)	1,925	1,896
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>1,011</b>	<b>202</b>	<b>809</b>	<b>400.5</b>	<b>4,416</b>	<b>4,078</b>	<b>338</b>	<b>8.3</b>	<b>7,922</b>	<b>8,801</b>
<u>Expenditures</u>										
Salaries	417	384	(33)	(8.6)	2,827	2,610	(217)	(8.3)	4,806	5,421
Benefits	135	147	12	8.1	949	1,029	80	7.8	1,809	1,940
Purchased Services	40	30	(10)	(34.1)	311	533	222	41.6	469	690
Supplies & Materials	10	13	3	25.4	178	147	(31)	(21.3)	291	305
Chargebacks	0	0	0	N/A	2	3	1	31.2	189	179
Capital Expenditures	0	0	0	N/A	0	29	29	100.0	33	9
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	2	1	(1)	(107.8)	17	24	7	28.0	275	257
<b>Total Expenditures</b>	<b>604</b>	<b>575</b>	<b>(29)</b>	<b>(5.0)</b>	<b>4,284</b>	<b>4,375</b>	<b>91</b>	<b>2.1</b>	<b>7,873</b>	<b>8,801</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
<b>Operating Excess (Deficit)</b>	<b>\$407</b>	<b>(\$373)</b>	<b>\$780</b>	<b>209.1</b>	<b>\$132</b>	<b>(\$297)</b>	<b>\$429</b>	<b>144.3</b>	<b>\$49</b>	<b>\$0</b>

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	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,508	\$1,508
Interest	0	0	0	N/A	0	0	0	N/A	1	1
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	10	17	(7)	(41.1)	185	1,335	(1,150)	(86.1)	95	195
State Sources	53	60	(7)	(11.2)	486	463	23	4.9	665	665
Federal Aids from MDE	0	0	0	N/A	87	0	87	N/A	0	250
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	604	0	604	N/A	4,774	4,957
Sale of Bonds or Loans	0	0	0	N/A	0	3	0	0.0	0	0
<b>Total Revenues</b>	<b>63</b>	<b>77</b>	<b>(14)</b>	<b>(17.8)</b>	<b>1,363</b>	<b>1,801</b>	<b>(435)</b>	<b>(24.2)</b>	<b>7,043</b>	<b>7,576</b>
<u>Expenditures</u>										
Salaries	57	75	18	24.0	475	672	197	29.4	871	871
Benefits	23	33	10	30.4	203	283	80	28.4	332	332
Purchased Services	20	14	(6)	(41.8)	489	295	(194)	(65.9)	0	572
Supplies & Materials	5	0	(5)	N/A	19	664	645	97.2	300	292
Chargebacks	0	0	0	N/A	1	0	(1)	N/A	0	0
Capital Expenditures	2,233	850	(1,383)	(162.7)	3,524	2,589	(935)	(36.1)	3,642	3,842
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	(114)	(114)	(100.0)	0	3,230	3,230	100.0	0	76
<b>Total Expenditures</b>	<b>2,337</b>	<b>858</b>	<b>(1,479)</b>	<b>(172.4)</b>	<b>4,710</b>	<b>7,733</b>	<b>3,023</b>	<b>39.1</b>	<b>5,145</b>	<b>5,985</b>
Transfers In (Out)	(4,637)	0	0	N/A	(2,264)	0	0	N/A	(2,264)	(2,264)
<b>Operating Excess (Deficit)</b>	<b>(\$6,911)</b>	<b>(\$781)</b>	<b>(\$6,130)</b>	<b>(784.9)</b>	<b>(\$5,612)</b>	<b>(\$5,932)</b>	<b>\$320</b>	<b>5.4</b>	<b>(\$366)</b>	<b>(\$673)</b>



**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	105	0	105	N/A	(1,430)	0	(1,430)	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	19	690	(671)	(97.2)	168	168
State Sources	0	0	0	N/A	151	163	(12)	(7.2)	168	168
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	24	0	24	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	6,523	0	0.0	0	0
<b>Total Revenues</b>	<b>105</b>	<b>0</b>	<b>105</b>	<b>N/A</b>	<b>(1,236)</b>	<b>7,376</b>	<b>(2,089)</b>	<b>(28.3)</b>	<b>337</b>	<b>337</b>
<u>Expenditures</u>										
Salaries	9	7	(2)	(26.2)	61	54	(7)	(13.9)	87	87
Benefits	3	3	(0)	(8.4)	26	24	(2)	(7.4)	37	37
Purchased Services	1	5	4	72.2	54	72	18	24.7	153	153
Supplies & Materials	2	0	(2)	N/A	37	10	(27)	(269.9)	41	46
Chargebacks	0	0	0	N/A	0	0	(0)	N/A	0	0
Capital Expenditures	6,752	9,704	2,952	30.4	33,923	70,861	36,938	52.1	57,816	58,323
Debt Service	0	0	0	N/A	0	74	74	100.0	0	0
Other	1	1	0	29.2	30	3,593	3,563	99.2	10	38
<b>Total Expenditures</b>	<b>6,768</b>	<b>9,720</b>	<b>2,952</b>	<b>30.4</b>	<b>34,132</b>	<b>74,688</b>	<b>40,556</b>	<b>54.3</b>	<b>58,144</b>	<b>58,684</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$6,663)</b>	<b>(\$9,720)</b>	<b>\$3,057</b>	<b>31.5</b>	<b>(\$35,368)</b>	<b>(\$67,312)</b>	<b>\$31,944</b>	<b>47.5</b>	<b>(\$57,807)</b>	<b>(\$58,347)</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$11,139	\$11,139
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	(5)	6,554	(6,559)	(100.1)	0	0
State Sources	144	167	(23)	(14.0)	1,853	1,823	30	1.7	2,817	2,817
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	581	582	(1)	(0.2)	1,163	1,164	(1)	(0.1)	1,164	1,164
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	42	(42)	(100.0)	0	0
<b>Total Revenues</b>	<b>725</b>	<b>749</b>	<b>(24)</b>	<b>(3.3)</b>	<b>3,011</b>	<b>9,583</b>	<b>(6,572)</b>	<b>(68.6)</b>	<b>15,121</b>	<b>15,121</b>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	533	525	(8)	(1.4)	20,628	16,209	(4,419)	(27.3)	19,894	20,719
Other	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Expenditures</b>	<b>533</b>	<b>525</b>	<b>(8)</b>	<b>(1.4)</b>	<b>20,628</b>	<b>16,209</b>	<b>(4,419)</b>	<b>(27.3)</b>	<b>19,894</b>	<b>20,719</b>
Transfers In (Out)	4,588	0	0	N/A	4,588	0	0	N/A	4,588	4,588
<b>Operating Excess (Deficit)</b>	<b>\$4,780</b>	<b>\$224</b>	<b>\$4,556</b>	<b>2,033.8</b>	<b>(\$13,029)</b>	<b>(\$6,626)</b>	<b>(\$6,403)</b>	<b>(96.6)</b>	<b>(\$185)</b>	<b>(\$1,010)</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	25	25
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	1	(1)	(100.0)	2	2	0	0.4	300	300
State Sources	0	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>0</b>	<b>1</b>	<b>(1)</b>	<b>(100.0)</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0.4</b>	<b>325</b>	<b>325</b>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	200	0	(200)	N/A	200	200
Purchased Services	0	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	10	10	100.0	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>100.0</b>	<b>200</b>	<b>0</b>	<b>(200)</b>	<b>N/A</b>	<b>200</b>	<b>200</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>\$0</b>	<b>(\$9)</b>	<b>\$9</b>	<b>100.0</b>	<b>(\$198)</b>	<b>\$2</b>	<b>(\$200)</b>	<b>(9,999.7)</b>	<b>\$125</b>	<b>\$125</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	69	0	69	N/A	514	0	514	N/A	0	0
State Sources	0	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>69</b>	<b>0</b>	<b>69</b>	<b>N/A</b>	<b>514</b>	<b>0</b>	<b>514</b>	<b>N/A</b>	<b>0</b>	<b>0</b>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	73	0	(73)	N/A	452	0	(452)	N/A	0	0
Purchased Services	5	0	(5)	N/A	37	0	(37)	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Expenditures</b>	<b>77</b>	<b>0</b>	<b>(77)</b>	<b>N/A</b>	<b>489</b>	<b>0</b>	<b>(489)</b>	<b>N/A</b>	<b>0</b>	<b>0</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$8)</b>	<b>\$0</b>	<b>(\$8)</b>	<b>N/A</b>	<b>\$25</b>	<b>\$0</b>	<b>\$25</b>	<b>N/A</b>	<b>\$0</b>	<b>\$0</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2012	FY2011	\$ Variance	% Variance	FY2012	FY2011	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	2	0	2	N/A	4	4
Tuition, Fees, Admissions	0	0	0	N/A	160	0	160	N/A	645	645
Other Local Revenues	0	0	0	N/A	56	0	56	N/A	180	180
State Sources	0	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	171	0	171	N/A	484	484
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>389</b>	<b>0</b>	<b>389</b>	<b>N/A</b>	<b>1,314</b>	<b>1,314</b>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	165	0	(165)	N/A	720	720
Supplies & Materials	0	0	0	N/A	187	0	(187)	N/A	560	560
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	14	0	(14)	N/A	34	34
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>366</b>	<b>0</b>	<b>(366)</b>	<b>N/A</b>	<b>1,314</b>	<b>1,314</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>\$23</b>	<b>\$0</b>	<b>\$23</b>	<b>N/A</b>	<b>(\$0)</b>	<b>(\$0)</b>

February 12  
ALL FUNDS

### BALANCE SHEET

ASSETS	02/29/12	06/30/11	02/28/11
Cash / Investments	\$74,110	\$126,721	\$143,697
Taxes & Credits Receivable	4,300	14,603	4,066
Accounts / Interest Receivable	35	2,894	142
Due from Other Funds	75	330	0
Due from Other MN Districts	0	793	0
Due From MDE	22,747	23,018	19,986
Due From Federal thru MDE	35	2,500	34
Due From Federal - Direct	0	350	0
Due from Other Governments	0	133	0
Inventory	219	212	242
Prepays	57	72	147
<b>Total Assets</b>	<b>\$101,579</b>	<b>\$171,624</b>	<b>\$168,313</b>

LIABILITIES	02/29/12	06/30/11	02/28/11
Tax and Aid Anticipation Payable	\$ 31,060	\$ 19,375	\$ -
Accrued Interest Payable	0	0	0
Salaries Payable	1,140	14,521	808
Accounts Payable	46	17,220	6,053
Due to Other Funds	75	330	0
Due to Other MN Districts	24	143	0
Due to Other Governments	296	297	0
Claims Payable	351	245	(63)
Deferred Revenue	11	164	10
Taxes Levied for Subsequent Yr.	18,891	19,710	22,613
Property tax shift	819	0	0
<b>Total Liabilities</b>	<b>\$52,714</b>	<b>\$72,004</b>	<b>\$29,421</b>

FUND BALANCES	02/29/12	06/30/11	02/28/11
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	212	212	260
Nonspendable Prepays	72	72	108
Staff Development	302	302	370
Reemployment comp	0	0	0
Basic skills	329	329	89
Learning development	0	0	167
Desegregation	293	293	101
Gifted and Talented	23	23	0
Pupil Transportation Safety	0	0	0
ECFE	160	160	188
Community Education	159	106	78
Community Services	0	0	0
Operating Capital	0	0	369
Facilities	60,433	60,433	48,520
Alternative facilities	20,554	20,554	1,247
Restricted Programs	0	0	0
Bond Refunding	0	0	0
Endowment	1,677	1,875	1,798
Encumbrances	0	0	143,325
Severance-Insurance Prem	4,081	4,081	3,499
Area Learning Center	0	0	0
Designated for:			
Textbooks	0	0	0
Carryovers	681	681	731
Operating Capital	0	0	300
Referendum	0	0	0
Undesignated	(40,110)	10,500	(62,258)
<b>Total Fund Balance</b>	<b>\$48,865</b>	<b>\$99,620</b>	<b>\$138,892</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$101,579</b>	<b>\$171,624</b>	<b>\$168,313</b>

February 12  
General Fund

# BALANCE SHEET

ASSETS	02/29/12	06/30/11	02/28/11
Cash / Investments	\$35,398	\$20,714	\$15,039
Taxes & Credits Receivable	(5,212)	5,090	(4,206)
Accounts / Interest Receivable	(106)	18	109
Due from Other Funds	75	75	0
Due from Other MN Districts	0	793	0
Due From MDE	21,393	21,461	18,689
Due From Federal thru MDE	0	2,373	0
Due From Federal - Direct	0	3	0
Due from Other Governments	0	128	0
Inventory	208	129	204
Prepays	57	72	146
<b>Total Assets</b>	<b>\$51,814</b>	<b>\$50,855</b>	<b>\$29,981</b>

LIABILITIES	02/29/12	06/30/11	02/28/11
Tax and Aid Anticipation Payable	\$31,060	\$19,375	\$0
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	143	13,892	(819)
Accounts Payable	45	641	5,823
Due to Other Funds	0	200	0
Due to Other MN Districts	24	143	0
Due to Other Governments	296	297	0
Claims Payable	351	245	(103)
Deferred Revenue	9	159	7
Taxes Levied for Subsequent Yr.	4,945	5,315	8,598
Property tax shift	370	0	0
<b>Total Liabilities</b>	<b>\$37,243</b>	<b>\$40,267</b>	<b>\$13,506</b>

FUND BALANCES	02/29/12	06/30/11	02/28/11
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	129	129	171
Nonspendable Prepays	72	72	93
Staff Development	302	302	370
Reemployment comp	-	-	-
Basic skills	329	329	89
Learning development	-	-	167
Desegregation	293	293	101
Gifted and Talented	23	23	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
Alternative facilities	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Severance-Insurance Prem	4,081	4,081	3,499
Encumbrances	0	0	0
Area Learning Center	0	0	-
Designated for:			
Textbooks	0	0	-
Carryovers	375	375	315
Operating Capital	0	0	300
Referendum	0	0	-
Undesignated	8,966	4,984	11,370
<b>Total Fund Balance</b>	<b>\$14,570</b>	<b>\$10,589</b>	<b>\$16,475</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$51,814</b>	<b>\$50,855</b>	<b>\$29,981</b>

Duluth Public Schools - ISD #709  
February 12  
Food Service Fund

## BALANCE SHEET

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	\$969	\$628	\$738	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	12	3	0	Nonspendable Inventory	83	83	89
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	1	Reemployment comp	0	0	0
Due From Federal thru MDE	35	35	34	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	28	83	49	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,044</u>	<u>\$749</u>	<u>\$822</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	Alternative facilities	0	0	0
Salaries Payable	128	13	158	Restricted Programs	0	0	0
Accounts Payable	1	30	18	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	3	Textbooks	0	0	0
Deferred Revenue	0	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	832	623	554
Property tax shift	0	0	0				
Total Liabilities	<u>\$128</u>	<u>\$43</u>	<u>\$179</u>	Total Fund Balance	<u>\$915</u>	<u>\$706</u>	<u>\$643</u>
				Liabilities & Fund Balance	<u>\$1,044</u>	<u>\$749</u>	<u>\$822</u>



February 12

## BALANCE SHEET

Transportation Fund

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	(\$1,881)	(\$1,034)	(\$1,413)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	30	48	17	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	5
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	74	74	67	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	(13)	0	(7)	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$1,790)</u>	<u>(\$912)</u>	<u>(\$1,336)</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	Alternative facilities	0	0	0
Salaries Payable	278	30	288	Restricted Programs	0	0	0
Accounts Payable	(0)	208	115	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	9	Textbooks	0	0	0
Deferred Revenue	0	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	(2,068)	(1,150)	(1,753)
Property tax shift	0	0	0				
Total Liabilities	<u>\$278</u>	<u>\$238</u>	<u>\$412</u>	Total Fund Balance	<u>(\$2,068)</u>	<u>(\$1,150)</u>	<u>(\$1,748)</u>
				Liabilities & Fund Balance	<u>(\$1,790)</u>	<u>(\$912)</u>	<u>(\$1,336)</u>

February 12

## BALANCE SHEET

Community Service Fund

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	\$581	\$1	\$659	Reserved for:			
Taxes & Credits Receivable	642	642	650	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	7	5	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	10
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	425	627	453	Reemployment comp	0	0	0
Due From Federal thru MDE	0	92	0	Basic skills	0	0	0
Due From Federal - Direct	0	346	0	Learning development	0	0	0
Due from Other Governments	0	5	0	Desegregation	0	0	0
Inventory	(3)	0	(4)	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	160	160	188
Total Assets	<u>\$1,652</u>	<u>\$1,719</u>	<u>\$1,758</u>	Community Education	159	106	78
				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	Alternative facilities	0	0	0
Salaries Payable	461	544	575	Restricted Programs	0	0	0
Accounts Payable	1	58	15	Escrow Account	0	0	0
Due to Other Funds	75	130	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	16	Textbooks	0	0	0
Deferred Revenue	0	4	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	628	665	1,093	Undesignated	132	52	(217)
Property tax shift	37	0	0				
Total Liabilities	<u>\$1,202</u>	<u>\$1,400</u>	<u>\$1,699</u>	Total Fund Balance	<u>\$450</u>	<u>\$319</u>	<u>\$59</u>
				Liabilities & Fund Balance	<u>\$1,652</u>	<u>\$1,719</u>	<u>\$1,758</u>

February 12

## BALANCE SHEET

Capital Expenditures

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	(\$9,362)	(\$3,731)	(\$4,224)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	74	4	16	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	0	1	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b><u>(\$9,288)</u></b>	<b><u>(\$3,727)</u></b>	<b><u>(\$4,207)</u></b>	Community Education	0	0	0
				Community Services	0	0	0
<b>LIABILITIES</b>				Operating Capital	0	0	369
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	113	36	588	Restricted Programs	0	0	0
Accounts Payable	(0)	26	(10)	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:			0
Claims Payable	0	0	12	Textbooks	0	0	0
Deferred Revenue	0	0	1	School Carryover	305	305	416
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Property tax shift	0	0	0	Undesignated	(9,706)	(4,094)	(5,583)
<b>Total Liabilities</b>	<b><u>\$112</u></b>	<b><u>\$62</u></b>	<b><u>\$591</u></b>	<b>Total Fund Balance</b>	<b><u>(\$9,401)</u></b>	<b><u>(\$3,789)</u></b>	<b><u>(\$4,798)</u></b>
				<b>Liabilities &amp; Fund Balance</b>	<b><u>(\$9,288)</u></b>	<b><u>(\$3,727)</u></b>	<b><u>(\$4,207)</u></b>

February 12

## BALANCE SHEET

Building Construction Fund

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	\$45,588	\$94,404	\$126,753	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	2,795	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	50	50	45	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	(1)	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b><u>\$45,637</u></b>	<b><u>\$97,250</u></b>	<b><u>\$126,798</u></b>	Community Education	0	0	0
				Community Services	0	0	0
<b>LIABILITIES</b>				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	60,433	60,433	48,520
Accrued Interest Payable	0	0	0	Alternative facilities	20,554	20,554	1,247
Salaries Payable	18	5	18	Restricted Programs	0	0	0
Accounts Payable	0	16,258	92	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	143,325
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	(35,368)		(66,404)
Property tax shift	0	0	0				
<b>Total Liabilities</b>	<b><u>\$18</u></b>	<b><u>\$16,263</u></b>	<b><u>\$110</u></b>	<b>Total Fund Balance</b>	<b><u>\$45,619</u></b>	<b><u>\$80,987</u></b>	<b><u>\$126,688</u></b>
				<b>Liabilities &amp; Fund Balance</b>	<b><u>\$45,637</u></b>	<b><u>\$97,250</u></b>	<b><u>\$126,798</u></b>

February 12

## BALANCE SHEET

Debt Service Fund

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	(\$40)	\$12,984	\$3,150	Reserved for:			
Taxes & Credits Receivable	8,870	8,870	7,622	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	5	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	805	805	731	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b>\$9,635</b>	<b>\$22,664</b>	<b>\$11,503</b>	Community Education	0	0	0
				Community Services	0	0	0
<b>LIABILITIES</b>				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	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
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.	13,317	13,730	12,922	Undesignated	(4,095)	8,934	(1,419)
Property tax shift	413	0	0				
<b>Total Liabilities</b>	<b>\$13,730</b>	<b>\$13,730</b>	<b>\$12,922</b>	<b>Total Fund Balance</b>	<b>(\$4,095)</b>	<b>\$8,934</b>	<b>(\$1,419)</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$9,635</b>	<b>\$22,664</b>	<b>\$11,503</b>

February 12

# BALANCE SHEET

Trust & Agency Funds

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	\$1,662	\$1,605	\$1,800	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	16	16	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	255	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,678</u>	<u>\$1,876</u>	<u>\$1,800</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	Alternative facilities	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	1,677	1,875	1,798
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	2	2	2	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	0	0	0
Property tax shift	0	0	0				
Total Liabilities	<u>\$2</u>	<u>\$2</u>	<u>\$2</u>	Total Fund Balance	<u>\$1,677</u>	<u>\$1,875</u>	<u>\$1,798</u>
				Liabilities & Fund Balance	<u>\$1,678</u>	<u>\$1,876</u>	<u>\$1,800</u>

February 12

## BALANCE SHEET

Dental Internal Service Fund

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	\$24	\$0	\$0	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	0	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>	Community Education	0	0	0
				Community Services	0	0	0
<b>LIABILITIES</b>				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	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	25	0	0
Property tax shift	0	0	0				
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>Total Fund Balance</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$25</b>	<b>\$0</b>	<b>\$0</b>

February 12  
Student Activities

## BALANCE SHEET

ASSETS	02/29/12	06/30/11	02/28/11	FUND BALANCES	02/29/12	06/30/11	02/28/11
Cash / Investments	\$1,172	\$1,150	\$1,195	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b><u>\$1,172</u></b>	<b><u>\$1,150</u></b>	<b><u>\$1,195</u></b>	Community Education	0	0	0
				Community Services	0	0	0
<b>LIABILITIES</b>				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	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	1,172	1,150	1,195
Property tax shift	0	0	0				
<b>Total Liabilities</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b>Total Fund Balance</b>	<b><u>\$1,172</u></b>	<b><u>\$1,150</u></b>	<b><u>\$1,195</u></b>
				<b>Liabilities &amp; Fund Balance</b>	<b><u>\$1,172</u></b>	<b><u>\$1,150</u></b>	<b><u>\$1,195</u></b>