

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$8	\$0	\$8	N/A	\$22,400	\$22,407
Interest	2	55	(53)	(97.0)	255	(1,176)	1,431	121.7	225	225
Tuition, Fees, Admissions	133	205	(72)	(35.3)	2,977	2,585	392	15.2	3,379	3,673
Other Local Revenues	86	147	(61)	(41.5)	2,515	2,813	(298)	(10.6)	2,040	2,861
State Sources	4,652	3,840	812	21.1	93,802	73,638	20,164	27.4	80,557	80,646
Federal Aids from MDE	985	1,842	(857)	(46.5)	5,466	8,988	(3,522)	(39.2)	7,920	10,354
Federal Direct Aids	0	-	0	N/A	2,324	2,451	(127)	(5.2)	3,154	3,154
Local Sales	87	1,861	(1,774)	(95.4)	1,642	3,675	(2,033)	(55.3)	6,321	6,336
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	5,943	7,950	(2,007)	(25.2)	108,988	92,974	16,014	17.2	125,994	129,656
<u>Expenditures</u>										
Salaries	4,770	5,178	408	7.9	47,049	49,603	2,554	5.1	54,966	56,708
Benefits	2,011	2,169	158	7.3	20,495	22,368	1,873	8.4	26,995	27,360
Purchased Services	1,064	718	(346)	(48.2)	10,467	10,499	32	0.3	12,098	13,752
Supplies & Materials	504	377	(127)	(33.8)	3,530	3,514	(16)	(0.4)	4,770	5,191
Chargebacks	0	0	(0)	N/A	0	1	1	99.9	315	276
Capital Expenditures	2,342	3,066	724	23.6	30,582	52,013	21,431	41.2	40,505	40,834
Debt Service	2	2	1	25.0	20,775	20,677	(98)	(0.5)	20,995	20,995
Other	5	8	3	35.0	515	562	47	8.3	1,061	1,476
Total Expenditures	10,698	11,518	820	7.1	133,413	159,237	25,824	16.2	161,704	166,592
Transfers In (Out)	0	(2,709)	0	0.0	0	1	1	100.0	0	0
Operating Excess (Deficit)	(4,755)	(\$6,277)	1,522	24.3	(24,425)	(\$66,262)	41,837	63.1	(\$35,710)	(\$36,936)

May 2013

(IN THOUSANDS)

General Fund **TOTAL**

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$8	\$0	\$8	N/A	\$7,846	\$7,846
Interest	2	55	(53)	(97.0)	51	(3)	54	1,812.9	50	50
Tuition, Fees, Admissions	30	86	(56)	(65.2)	1,215	1,038	177	17.1	1,365	1,389
Other Local Revenues	78	30	48	160.4	1,202	799	403	50.4	511	908
State Sources	4,166	3,503	663	18.9	83,862	65,344	18,518	28.3	69,647	69,749
Federal Aids from MDE	771	1,368	(597)	(43.7)	3,470	5,819	(2,349)	(40.4)	5,884	7,985
Federal Direct Aids	0	0	0	N/A	81	73	8	11.1	135	135
Local Sales	0	0	0	N/A	15	14	1	7.1	0	10
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	5,046	5,042	4	0.1	89,904	73,084	16,820	23.0	85,438	88,071
<u>Expenditures</u>										
Salaries	4,238	4,489	251	5.6	41,431	42,771	1,340	3.1	48,445	49,825
Benefits	1,774	1,852	78	4.2	17,275	18,864	1,589	8.4	23,090	23,442
Purchased Services	541	501	(40)	(8.0)	5,684	5,678	(6)	(0.1)	6,331	7,431
Supplies & Materials	300	157	(143)	(90.9)	1,247	1,236	(11)	(0.9)	1,632	2,075
Chargebacks	(1)	(1)	(0)	(41.7)	(5)	(5)	(0)	(0.2)	(1)	(58)
Capital Expenditures	20	43	23	54.6	566	391	(175)	(44.9)	365	544
Debt Service	0	0	0	N/A	(88)	46	134	290.7	125	125
Other	5	6	1	22.2	431	428	(3)	(0.8)	879	1,174
Total Expenditures	6,876	7,047	171	2.4	66,543	69,409	2,866	4.1	80,866	84,557
Transfers In (Out)	0	0	0	N/A	(3,589)	(2,323)	0	0.0	(3,589)	(3,589)
Operating Excess (Deficit)	(\$1,829)	(\$2,005)	176	8.8	\$19,771	\$1,352	\$18,419	1,362.4	\$983	(\$76)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$8	\$0	\$8	N/A	\$7,232	\$7,232
Interest	2	55	(53)	(97.0)	51	(3)	54	1,812.9	50	50
Tuition, Fees, Admissions	30	45	(15)	(33.5)	613	569	44	7.7	887	887
Other Local Revenues	23	25	(2)	(8.4)	597	280	317	113.1	171	295
State Sources	4,128	3,443	685	19.9	81,940	63,831	18,109	28.4	64,569	64,594
Federal Aids from MDE	0	1,118	(1,118)	(100.0)	0	1,322	(1,322)	(100.0)	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	5	14	(9)	(64.3)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	4,182	4,686	(504)	(10.8)	83,214	66,013	17,201	26.1	72,909	73,057
<u>Expenditures</u>										
Salaries	3,599	3,837	238	6.2	35,704	36,570	866	2.4	41,473	41,501
Benefits	1,521	1,577	56	3.5	13,907	16,152	2,245	13.9	19,885	19,785
Purchased Services	464	363	(101)	(27.8)	5,110	4,847	(263)	(5.4)	5,532	6,228
Supplies & Materials	81	86	5	5.8	796	870	74	8.6	1,133	1,151
Chargebacks	(1)	(2)	(1)	(59.7)	(7)	(7)	(0)	(3.8)	(259)	(313)
Capital Expenditures	0	38	38	100.0	327	196	(131)	(66.7)	214	252
Debt Service	0	0	0	N/A	(88)	46	134	290.7	125	125
Other	0	2	2	85.2	367	294	(73)	(24.8)	234	298
Total Expenditures	5,665	5,901	236	4.0	56,116	58,968	2,852	4.8	68,337	69,028
Transfers In (Out)	0	0	0	N/A	(3,589)	(2,323)	0	0.0	(3,589)	(3,589)
Operating Excess (Deficit)	(\$1,483)	(\$1,215)	(268)	(22.1)	\$23,508	\$4,722	\$18,786	397.8	\$983	\$440

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$614	\$614
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	41	(41)	(100.0)	603	469	134	28.5	478	502
Other Local Revenues	55	5	50	1,004.0	605	519	86	16.6	340	613
State Sources	38	60	(22)	(36.2)	1,922	1,513	409	27.0	5,077	5,154
Federal Aids from MDE	771	250	521	208.3	3,470	4,497	(1,027)	(22.8)	5,884	7,985
Federal Direct Aids	0	0	0	N/A	81	73	8	11.1	135	135
Local Sales	0	0	0	N/A	10	0	10	N/A	0	10
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	864	356	508	142.8	6,690	7,071	(381)	(5.4)	12,529	15,013
<u>Expenditures</u>										
Salaries	638	652	14	2.1	5,727	6,201	474	7.6	6,972	8,324
Benefits	252	275	23	8.2	3,368	2,712	(656)	(24.2)	3,205	3,656
Purchased Services	77	138	61	44.0	574	831	257	31.0	799	1,203
Supplies & Materials	219	71	(148)	(208.0)	452	366	(86)	(23.4)	499	924
Chargebacks	0	1	1	77.7	2	2	0	12.9	258	255
Capital Expenditures	20	5	(15)	(290.4)	240	195	(45)	(23.0)	150	292
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	4	4	(0)	(9.2)	64	134	70	51.9	645	875
Total Expenditures	1,211	1,146	(65)	(5.6)	10,427	10,441	14	0.1	12,529	15,529
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$346)	(790)	444	56.2	(\$3,737)	(\$3,370)	(\$367)	(10.9)	\$0	(\$516)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
			\$	%			\$	%	Adopted	Revised
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</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	1	0	1	N/A	14	12	2	13.1	17	17
State Sources	18	15	3	22.9	140	134	6	4.3	165	165
Federal Aids from MDE	211	174	37	21.5	1,684	1,655	29	1.7	2,021	2,021
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	87	107	(20)	(19.1)	913	947	(34)	(3.6)	1,130	1,130
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	317	296	21	7.1	2,750	2,748	2	0.1	3,332	3,332
<u>Expenditures</u>										
Salaries	88	92	4	4.5	850	787	(63)	(8.0)	968	968
Benefits	34	33	(1)	(2.7)	325	316	(9)	(2.9)	403	403
Purchased Services	6	3	(3)	(87.1)	67	43	(24)	(54.8)	105	93
Supplies & Materials	163	158	(5)	(3.3)	1,396	1,318	(78)	(5.9)	1,705	1,713
Chargebacks	0	0	0	N/A	1	1	0	35.0	131	131
Capital Expenditures	0	5	5	100.0	46	7	(39)	(561.8)	7	47
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	(0)	N/A	16	10	(6)	(58.6)	14	16
Total Expenditures	291	291	0	0.1	2,701	2,482	(219)	(8.8)	3,332	3,371
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$26	\$5	\$21	424.2	\$49	\$266	(\$217)	(81.7)	(\$0)	(\$39)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</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	24	(8)	32	405.1	20	20
State Sources	223	0	223	N/A	4,260	3,237	1,023	31.6	5,125	5,125
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
Total Revenues	223	0	223	N/A	4,284	3,229	1,055	32.7	5,145	5,145
<u>Expenditures</u>										
Salaries	101	106	5	4.6	1,000	1,009	9	0.9	1,185	1,185
Benefits	69	68	(1)	(0.9)	657	645	(12)	(1.9)	696	696
Purchased Services	415	140	(275)	(196.2)	3,209	3,143	(66)	(2.1)	3,709	3,713
Supplies & Materials	27	33	6	18.3	269	293	24	8.1	317	319
Chargebacks	0	0	(0)	N/A	1	1	0	47.9	1	1
Capital Expenditures	7	0	(7)	N/A	194	92	(102)	(110.6)	220	214
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	1	1	95.0	0	0
Total Expenditures	618	347	(271)	(78.2)	5,330	5,184	(146)	(2.8)	6,128	6,128
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$395)	(\$347)	(\$48)	(13.8)	(\$1,045)	(\$1,955)	\$910	46.5	(\$983)	(\$983)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$905	\$912
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	103	119	(16)	(13.8)	1,268	1,037	231	22.3	1,032	1,303
Other Local Revenues	6	48	(42)	(87.1)	223	908	(685)	(75.4)	21	333
State Sources	87	168	(81)	(48.0)	2,088	1,748	340	19.5	2,017	2,004
Federal Aids from MDE	3	237	(234)	(98.9)	306	1,282	(976)	(76.1)	15	340
Federal Direct Aids	0	0	0	N/A	1,100	1,215	(115)	(9.5)	1,876	1,876
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
Total Revenues	199	572	(373)	(65.3)	4,986	6,190	(1,204)	(19.5)	5,865	6,769
<u>Expenditures</u>										
Salaries	281	425	144	33.8	3,042	4,269	1,227	28.7	3,481	3,838
Benefits	110	136	26	19.4	1,131	1,390	259	18.6	1,467	1,479
Purchased Services	86	58	(28)	(48.1)	635	503	(132)	(26.2)	320	790
Supplies & Materials	13	26	13	49.2	206	239	33	13.7	253	271
Chargebacks	1	1	0	42.2	4	3	(1)	(24.0)	184	202
Capital Expenditures	2	0	(2)	N/A	3	5	2	30.6	8	17
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	1	1	100.0	36	19	(17)	(91.5)	123	157
Total Expenditures	493	647	154	23.8	5,058	6,428	1,370	21.3	5,837	6,753
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	(\$294)	(\$75)	(\$219)	(292.0)	(\$73)	(\$238)	\$165	69.5	\$28	\$15

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	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,463	\$1,463
Interest	0	0	0	N/A	3	0	3	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	1	1	(0)	(7.7)	149	226	(77)	(34.0)	151	264
State Sources	46	0	46	N/A	797	627	170	27.1	648	648
Federal Aids from MDE	0	63	(63)	(100.0)	7	232	(225)	(97.1)	0	7
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	1,754	(1,754)	(100.0)	411	2,371	(1,960)	(82.6)	4,774	4,779
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	47	1,818	(1,771)	(97.4)	1,367	3,456	(2,089)	(60.4)	7,037	7,162
<u>Expenditures</u>										
Salaries	55	59	4	6.9	662	679	17	2.5	805	805
Benefits	23	27	4	15.9	278	286	8	2.9	317	317
Purchased Services	2	8	6	70.7	354	519	165	31.8	345	434
Supplies & Materials	0	0	0	N/A	43	19	(24)	(123.9)	300	252
Chargebacks	0	0	0	N/A	0	1	1	96.4	0	0
Capital Expenditures	58	48	(10)	(21.3)	3,518	3,619	101	2.8	3,280	3,423
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	(0)	N/A	3	52	49	95.0	0	59
Total Expenditures	138	142	4	2.5	4,857	5,175	318	6.1	5,047	5,289
Transfers In (Out)	0	(7,297)	0	0.0	577	(2,264)	0	0.0	(1,311)	(1,311)
Operating Excess (Deficit)	(\$91)	(\$5,621)	\$5,530	98.4	(\$2,912)	(\$3,983)	\$1,071	26.9	\$680	\$563

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 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$409	\$409
Interest	0	0	0	N/A	207	(1,175)	1,382	117.6	158	158
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	0	19	(19)	(100.0)	0	0
State Sources	0	0	0	N/A	205	158	47	29.9	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	0	24	(24)	(100.0)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	0	N/A	412	(974)	1,386	142.3	735	735
<u>Expenditures</u>										
Salaries	7	7	0	1.9	63	88	25	28.1	83	88
Benefits	2	3	1	26.3	19	36	17	47.7	37	38
Purchased Services	14	3	(11)	(367.3)	104	70	(34)	(49.2)	146	150
Supplies & Materials	1	3	2	50.6	30	46	16	34.9	55	55
Chargebacks	0	0	0	N/A	0	0	(0)	N/A	0	0
Capital Expenditures	2,256	2,970	714	24.0	26,254	47,899	21,645	45.2	36,625	36,589
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	1	1	100.0	16	34	18	52.1	6	31
Total Expenditures	2,280	2,987	707	23.7	26,487	48,173	21,686	45.0	36,952	36,952
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$2,280)	(\$2,987)	\$707	23.7	(\$26,075)	(\$49,147)	\$23,072	46.9	(\$36,217)	(\$36,217)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$11,777	\$11,777
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	0	(5)	5	100.0	0	0
State Sources	110	154	(44)	(28.3)	2,451	2,390	61	2.5	2,787	2,787
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	1,143	1,163	(20)	(1.7)	1,143	1,143
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
Total Revenues	110	154	(44)	(28.3)	3,594	3,548	46	1.3	15,707	15,707
<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	2	2	1	25.0	20,863	20,631	(232)	(1.1)	20,870	20,870
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	2	2	1	25.0	20,863	20,631	(232)	(1.1)	20,870	20,870
Transfers In (Out)	0	4,588	0	0.0	3,012	4,588	0	0.0	4,900	4,900
Operating Excess (Deficit)	\$109	\$4,740	(\$4,631)	(97.7)	(\$14,257)	(\$12,495)	(\$1,762)	(14.1)	(\$263)	(\$263)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	(8)	0	(8)	N/A	13	13
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	0	3	(3)	(100.0)	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
Total Revenues	0	0	0	N/A	(8)	3	(11)	(361.8)	313	313
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	250	200	(50)	(25.0)	250	250
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	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
Total Expenditures	0	0	0	N/A	250	200	(50)	(25.0)	250	250
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	(\$258)	(\$197)	(\$61)	(30.9)	\$62	\$63

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</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	68	1	1.2	779	725	54	7.4	790	790
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
Total Revenues	69	68	1	1.2	779	725	54	7.4	790	790
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	57	50	(7)	(13.4)	560	631	71	11.2	735	735
Purchased Services	4	5	1	11.0	49	51	2	3.6	55	55
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
Total Expenditures	61	55	(6)	(11.2)	609	682	73	10.6	790	790
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$8	\$13	(\$5)	(41.0)	\$169	\$43	\$126	294.1	\$0	\$0

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2013</u>	<u>FY2012</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	1	2	(1)	(31.7)	4	4
Tuition, Fees, Admissions	0	0	0	N/A	493	510	(17)	(3.2)	981	981
Other Local Revenues	0	0	0	N/A	123	134	(11)	(8.2)	230	230
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	303	319	(16)	(5.2)	417	417
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	0	N/A	920	965	(45)	(4.6)	1,632	1,632
<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	364	492	128	26.0	1,086	1,086
Supplies & Materials	0	0	0	N/A	338	363	25	6.9	507	507
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	13	18	5	27.8	39	39
Total Expenditures	0	0	0	N/A	715	873	158	18.1	1,632	1,632
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	\$205	\$92	\$113	122.9	(\$0)	(\$0)

May 2013
ALL FUNDS

BALANCE SHEET

ASSETS	05/31/13	06/30/12	05/31/12
Cash / Investments	\$50,510	\$71,942	\$56,199
Taxes & Credits Receivable	(2,574)	16,155	(1,588)
Accounts / Interest Receivable	101	1,733	294
Due from Other Funds	0	228	75
Due from Other MN Districts	24	995	0
Due From MDE	27,317	27,568	22,747
Due From Federal thru MDE	35	1,743	35
Due From Federal - Direct	0	499	0
Due from Other Governments	0	94	0
Inventory	1,539	1,573	220
Prepays	51	82	72
Total Assets	<u>\$77,003</u>	<u>\$122,611</u>	<u>\$78,054</u>

LIABILITIES			
Tax and Aid Anticipation Payable	\$ 23,000	\$ 22,610	\$ 22,610
Accrued Interest Payable	0	0	0
Salaries Payable	678	13,157	1,556
Accounts Payable	454	8,662	67
Due to Other Funds	0	228	75
Due to Other MN Districts	0	83	24
Due to Other Governments	0	0	296
Claims Payable	166	179	350
Deferred Revenue	2,025	3,176	11
Taxes Levied for Subsequent Yr.	20,574	19,985	18,890
Property tax shift	(865)	(865)	820
Total Liabilities	<u>\$46,033</u>	<u>\$67,216</u>	<u>\$44,699</u>

FUND BALANCES	05/31/13	06/30/12	05/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	222	222	212
Nonspendable Prepays	81	82	72
Staff Development	236	236	302
Reemployment comp	0	0	0
Basic skills	305	305	329
Learning development	0	0	0
Desegregation	211	211	293
Gifted and Talented	0	0	23
Pupil Transportation Safety	0	0	0
ECFE	191	191	160
Community Education	281	281	159
Community Services	27	27	0
Operating Capital	0	0	0
Facilities	27,888	27,888	60,433
Alternative facilities	13,561	13,561	20,554
Restricted Programs	0	0	0
Bond Refunding	0	0	0
Endowment	1,656	1,914	1,677
Encumbrances	0	0	0
Severance-Insurance Prem	0	0	4,081
Area Learning Center	0	0	0
Designated for:			
Textbooks	273	273	0
Carryovers	328	328	680
Operating Capital	95	0	0
Referendum	0	0	0
Undesignated	(14,387)	9,877	(55,620)

Total Fund Balance	<u>\$30,969</u>	<u>\$55,395</u>	<u>\$33,355</u>
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Liabilities & Fund Balance	<u>\$77,003</u>	<u>\$122,611</u>	<u>\$78,054</u>
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May 2013

BALANCE SHEET

General Fund

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	\$45,277	\$18,034	\$30,158	Reserved for:			
Taxes & Credits Receivable	(11,158)	7,571	(11,100)	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	11	27	(190)	Nonspendable Inventory	131	131	129
Due from Other Funds	0	0	75	Nonspendable Prepaids	78	78	72
Due from Other MN Districts	0	970	0	Staff Development	236	236	302
Due From MDE	23,611	23,661	21,393	Reemployment comp	0	0	0
Due From Federal thru MDE	0	1,663	0	Basic skills	305	305	329
Due From Federal - Direct	0	85	0	Learning development	0	0	0
Due from Other Governments	0	26	0	Desegregation	211	211	293
Inventory	189	131	233	Gifted and Talented	0	0	23
Prepaids	51	78	72	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$57,980</u>	<u>\$52,245</u>	<u>\$40,641</u>	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	0	0	4,081
				Encumbrances	0	0	0
				Area Learning Center	0	0	0
				Designated for:			
				Textbooks	0	0	0
				Carryovers	307	307	375
				Operating Capital	0	0	0
				Referendum	0	0	0
				Undesignated	28,818	9,047	6,337
				Total Fund Balance	<u>\$30,085</u>	<u>\$10,314</u>	<u>\$11,941</u>
				Liabilities & Fund Balance	<u>\$57,980</u>	<u>\$52,245</u>	<u>\$40,641</u>

Duluth Public Schools - ISD #709
May 2013
Food Service Fund

BALANCE SHEET

ASSETS	05/31/13	06/30/12	05/31/12
Cash / Investments	\$1,165	\$933	\$1,089
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	5	2	27
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From MDE	0	0	0
Due From Federal thru MDE	35	35	35
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	22	89	15
Prepays	0	1	0
Total Assets	\$1,226	\$1,060	\$1,166
LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	184	17	193
Accounts Payable	1	50	1
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.	0	0	0
Property tax shift	0	0	0
Total Liabilities	\$185	\$67	\$194

FUND BALANCES	05/31/13	06/30/12	05/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	89	89	83
Nonspendable Prepays	1	1	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Learning development	0	0	0
Desegregation	0	0	0
Gifted and Talented	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
Alternative facilities	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	951	902	889
Total Fund Balance	\$1,042	\$993	\$972
Liabilities & Fund Balance	\$1,226	\$1,060	\$1,166

May 2013

BALANCE SHEET

Transportation Fund

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	(\$4,142)	(\$3,483)	(\$2,804)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	41	3	78	Nonspendable Inventory	2	2	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	24	24	0	Staff Development	0	0	0
Due From MDE	2,166	2,166	74	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	(16)	2	(19)	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$1,927)</u>	<u>(\$1,288)</u>	<u>(\$2,671)</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	446	22	436	Restricted Programs	0	0	0
Accounts Payable	212	229	(1)	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	(2,586)	(1,541)	(3,106)
Property tax shift	0	0	0				
				Total Fund Balance	<u>(\$2,585)</u>	<u>(\$1,539)</u>	<u>(\$3,106)</u>
Total Liabilities	<u>\$658</u>	<u>\$252</u>	<u>\$435</u>				
				Liabilities & Fund Balance	<u>(\$1,927)</u>	<u>(\$1,288)</u>	<u>(\$2,671)</u>

May 2013

BALANCE SHEET

Community Service Fund

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	\$466	\$212	\$426	Reserved for:			
Taxes & Credits Receivable	629	629	642	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	32	9	19	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	2	2	0
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	514	705	425	Reemployment comp	0	0	0
Due From Federal thru MDE	0	46	0	Basic skills	0	0	0
Due From Federal - Direct	0	414	0	Learning development	0	0	0
Due from Other Governments	0	5	0	Desegregation	0	0	0
Inventory	(7)	0	(6)	Gifted and Talented	0	0	0
Prepays	0	2	0	Pupil Transportation Safety	0	0	0
				ECFE	191	191	160
Total Assets	<u>\$1,634</u>	<u>\$2,022</u>	<u>\$1,506</u>	Community Education	281	281	159
				Community Services	27	27	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	577	563	686	Restricted Programs	0	0	0
Accounts Payable	14	75	1	Escrow Account	0	0	0
Due to Other Funds	0	57	75	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	60	271	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	569	569	628	Undesignated	(73)	0	(240)
Property tax shift	(14)	(14)	37				
				Total Fund Balance	<u>\$428</u>	<u>\$501</u>	<u>\$79</u>
Total Liabilities	<u>\$1,206</u>	<u>\$1,521</u>	<u>\$1,427</u>				
				Liabilities & Fund Balance	<u>\$1,634</u>	<u>\$2,022</u>	<u>\$1,506</u>

May 2013

BALANCE SHEET

Capital Expenditures

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	(\$9,039)	(\$6,355)	(\$7,929)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	60	343	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	11	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	63	0	Desegregation	0	0	0
Inventory	1,351	1,351	0	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$7,688)</u>	<u>(\$4,870)</u>	<u>(\$7,586)</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	164	43	182	Restricted Programs	0	0	0
Accounts Payable	0	27	4	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	273	273	0
Deferred Revenue	1,351	1,351	0	School Carryover	21	21	305
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	95	0	0
Property tax shift	0	0	0	Undesignated	(9,593)	(6,586)	(8,077)
Total Liabilities	<u>\$1,515</u>	<u>\$1,421</u>	<u>\$186</u>	Total Fund Balance	<u>(\$9,203)</u>	<u>(\$6,291)</u>	<u>(\$7,772)</u>
				Liabilities & Fund Balance	<u>(\$7,688)</u>	<u>(\$4,870)</u>	<u>(\$7,586)</u>

May 2013

BALANCE SHEET

Building Construction Fund

ASSETS	05/31/13	06/30/12	05/31/12
Cash / Investments	\$15,316	\$47,075	\$31,820
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	12	1,617	0
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From MDE	60	60	50
Due From Federal thru MDE	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	(3)
Prepays	0	0	0
Total Assets	\$15,388	\$48,752	\$31,867

LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	9	11	24
Accounts Payable	4	7,292	3
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.	0	0	0
Property tax shift	0	0	0
Total Liabilities	\$13	\$7,303	\$27

FUND BALANCES	05/31/13	06/30/12	05/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	0	0	0
Nonspendable Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Learning development	0	0	0
Desegregation	0	0	0
Gifted and Talented	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	27,888	27,888	60,433
Alternative facilities	13,561	13,561	20,554
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	0	0	0
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	(26,075)	0	(49,147)
Total Fund Balance	\$15,375	\$41,449	\$31,840
Liabilities & Fund Balance	\$15,388	\$48,752	\$31,867

May 2013

BALANCE SHEET

Debt Service Fund

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	(\$1,594)	\$12,661	\$493	Reserved for:			
Taxes & Credits Receivable	7,955	7,955	8,870	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	1	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	965	965	805	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$7,326</u>	<u>\$21,583</u>	<u>\$10,168</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	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	602	602	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	13,955	13,955	13,317	Undesignated	(7,231)	7,026	(3,562)
Property tax shift	0	0	413				
				Total Fund Balance	<u>(\$7,231)</u>	<u>\$7,026</u>	<u>(\$3,562)</u>
Total Liabilities	<u>\$14,557</u>	<u>\$14,557</u>	<u>\$13,730</u>				
				Liabilities & Fund Balance	<u>\$7,326</u>	<u>\$21,583</u>	<u>\$10,168</u>

May 2013

BALANCE SHEET

Trust & Agency Funds

ASSETS	05/31/13	06/30/12	05/31/12
Cash / Investments	\$1,656	\$1,673	\$1,661
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	13	16
Due from Other Funds	0	228	0
Due from Other MN Districts	0	0	0
Due From MDE	0	0	0
Due From Federal thru MDE	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	\$1,656	\$1,914	\$1,677

LIABILITIES			
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.	0	0	0
Property tax shift	0	0	0
Total Liabilities	\$0	\$0	\$0

FUND BALANCES	05/31/13	06/30/12	05/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	0	0	0
Nonspendable Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Learning development	0	0	0
Desegregation	0	0	0
Gifted and Talented	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
Alternative facilities	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	1,656	1,914	1,677
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	0	0	0
Total Fund Balance	\$1,656	\$1,914	\$1,677

Liabilities & Fund Balance	\$1,656	\$1,914	\$1,677
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May 2013

BALANCE SHEET

Dental Internal Service Fund

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	\$78	\$69	\$43	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	1	1	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$79</u>	<u>\$70</u>	<u>\$44</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	4	74	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	90	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	75	(94)	44
Property tax shift	0	0	0				
Total Liabilities	<u>\$4</u>	<u>\$164</u>	<u>\$0</u>	Total Fund Balance	<u>\$75</u>	<u>(\$94)</u>	<u>\$44</u>
				Liabilities & Fund Balance	<u>\$79</u>	<u>\$70</u>	<u>\$44</u>

May 2013

BALANCE SHEET

Student Activities

ASSETS	05/31/13	06/30/12	05/31/12	FUND BALANCES	05/31/13	06/30/12	05/31/12
Cash / Investments	\$1,327	\$1,122	\$1,242	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 Prepaids	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,327</u>	<u>\$1,122</u>	<u>\$1,242</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	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	1,327	1,122	1,242
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,327</u>	<u>\$1,122</u>	<u>\$1,242</u>
				Liabilities & Fund Balance	<u>\$1,327</u>	<u>\$1,122</u>	<u>\$1,242</u>