

January 13  
ALL FUNDS

(IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$22,400	\$22,407
Interest	12	-	12	N/A	(211)	-	(211)	N/A	225	225
Tuition, Fees, Admissions	304	354	(50)	(14.1)	2,503	899	1,604	178.4	3,379	3,556
Other Local Revenues	218	418	(200)	(47.9)	1,055	2,474	(1,419)	(57.3)	2,040	2,682
State Sources	7,791	89	7,702	8,653.9	63,078	37,885	25,193	66.5	80,557	80,621
Federal Aids from MDE	202	(1,735)	1,937	111.7	3,073	1,962	1,111	56.6	7,920	9,414
Federal Direct Aids	653	(351)	1,004	285.9	1,746	743	1,003	134.9	3,154	3,154
Local Sales	97	227	(130)	(57.3)	638	423	215	50.9	6,321	6,326
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>9,277</b>	<b>(998)</b>	<b>10,275</b>	<b>1,029.5</b>	<b>71,882</b>	<b>44,386</b>	<b>27,496</b>	<b>61.9</b>	<b>125,994</b>	<b>128,384</b>
<u>Expenditures</u>										
Salaries	4,600	4,978	378	7.6	25,849	17,159	(8,690)	(50.6)	54,966	56,556
Benefits	1,978	2,188	210	9.6	11,438	8,124	(3,314)	(40.8)	26,995	27,379
Purchased Services	964	871	(93)	(10.7)	5,597	3,550	(2,047)	(57.7)	12,098	12,874
Supplies & Materials	281	390	109	27.9	1,773	1,241	(532)	(42.9)	4,770	4,742
Chargebacks	0	1	1	94.7	0	0	(0)	N/A	315	276
Capital Expenditures	3,267	5,269	2,002	38.0	18,093	18,594	501	2.7	40,505	40,962
Debt Service	15,077	4	(15,073)	#####	20,232	5,525	(14,707)	(266.2)	20,995	20,995
Other	46	19	(27)	(141.2)	452	371	(81)	(21.9)	1,061	1,537
<b>Total Expenditures</b>	<b>26,214</b>	<b>13,720</b>	<b>(12,494)</b>	<b>(91.1)</b>	<b>83,434</b>	<b>54,564</b>	<b>(28,870)</b>	<b>(52.9)</b>	<b>161,704</b>	<b>165,320</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(16,937)</b>	<b>(\$14,718)</b>	<b>(2,219)</b>	<b>(15.1)</b>	<b>(11,552)</b>	<b>(\$10,178)</b>	<b>(1,374)</b>	<b>(13.5)</b>	<b>(\$35,710)</b>	<b>(\$36,936)</b>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$7,846	\$7,846
Interest	12	0	12	N/A	13	0	13	N/A	50	50
Tuition, Fees, Admissions	154	274	(120)	(43.7)	1,709	492	1,217	247.4	1,365	1,371
Other Local Revenues	210	196	14	7.0	870	592	278	46.9	511	816
State Sources	7,289	(57)	7,346	12,887.3	56,510	33,426	23,084	69.1	69,647	69,724
Federal Aids from MDE	10	(1,881)	1,891	100.5	1,874	978	896	91.6	5,884	7,076
Federal Direct Aids	81	(3)	84	2,803.3	81	(3)	84	2,803.3	135	135
Local Sales	0	0	0	N/A	0	14	(14)	(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>7,755</b>	<b>(1,471)</b>	<b>9,226</b>	<b>627.2</b>	<b>61,057</b>	<b>35,499</b>	<b>25,558</b>	<b>72.0</b>	<b>85,438</b>	<b>87,018</b>
<u>Expenditures</u>										
Salaries	4,100	4,297	197	4.6	22,574	14,608	(7,966)	(54.5)	48,445	49,688
Benefits	1,499	1,720	221	12.9	9,804	6,908	(2,896)	(41.9)	23,090	23,466
Purchased Services	650	600	(50)	(8.4)	3,259	1,953	(1,306)	(66.9)	6,331	6,750
Supplies & Materials	97	114	17	15.3	639	536	(103)	(19.2)	1,632	1,625
Chargebacks	0	(1)	(1)	(100.0)	(1)	(3)	(2)	(51.9)	(1)	(55)
Capital Expenditures	95	68	(27)	(40.3)	449	237	(212)	(89.4)	365	669
Debt Service	0	0	0	N/A	(88)	97	185	190.5	125	125
Other	39	16	(23)	(146.8)	394	337	(57)	(16.9)	879	1,236
<b>Total Expenditures</b>	<b>6,480</b>	<b>6,814</b>	<b>334</b>	<b>4.9</b>	<b>37,030</b>	<b>24,673</b>	<b>(12,357)</b>	<b>(50.1)</b>	<b>80,866</b>	<b>83,504</b>
Transfers In (Out)	0	0	0	N/A	(3,589)	0	0	N/A	(3,589)	(3,589)
<b>Operating Excess (Deficit)</b>	<b>\$1,275</b>	<b>(\$8,285)</b>	<b>9,560</b>	<b>115.4</b>	<b>\$20,438</b>	<b>\$10,826</b>	<b>\$9,612</b>	<b>88.8</b>	<b>\$983</b>	<b>(\$76)</b>

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

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$7,232	\$7,232
Interest	12	0	12	N/A	13	0	13	N/A	50	50
Tuition, Fees, Admissions	(2)	233	(235)	(100.8)	1,367	405	962	237.5	887	887
Other Local Revenues	177	22	155	703.5	471	110	361	327.9	171	268
State Sources	7,210	67	7,143	10,660.5	55,267	32,586	22,681	69.6	64,569	64,569
Federal Aids from MDE	0	(427)	427	100.0	0	14	(14)	(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	0	14	(14)	(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>7,396</b>	<b>(105)</b>	<b>7,501</b>	<b>7,144.0</b>	<b>57,117</b>	<b>33,129</b>	<b>23,988</b>	<b>72.4</b>	<b>72,909</b>	<b>73,006</b>
<u>Expenditures</u>										
Salaries	3,491	3,704	213	5.8	19,147	12,503	(6,644)	(53.1)	41,473	41,577
Benefits	1,226	1,452	226	15.6	8,314	5,974	(2,340)	(39.2)	19,885	19,869
Purchased Services	609	547	(62)	(11.3)	2,967	1,710	(1,257)	(73.5)	5,532	5,871
Supplies & Materials	61	87	26	29.7	505	400	(105)	(26.4)	1,133	1,157
Chargebacks	0	(1)	(1)	(131.5)	(1)	(3)	(2)	(50.7)	(259)	(315)
Capital Expenditures	49	49	0	0.5	298	103	(195)	(189.1)	214	356
Debt Service	0	0	0	N/A	(88)	97	185	190.5	125	125
Other	39	(6)	(45)	(753.9)	351	241	(110)	(45.5)	234	336
<b>Total Expenditures</b>	<b>5,475</b>	<b>5,832</b>	<b>357</b>	<b>6.1</b>	<b>31,493</b>	<b>21,025</b>	<b>(10,468)</b>	<b>(49.8)</b>	<b>68,337</b>	<b>68,976</b>
Transfers In (Out)	0	0	0	N/A	(3,589)	0	0	N/A	(3,589)	(3,589)
<b>Operating Excess (Deficit)</b>	<b>\$1,922</b>	<b>(\$5,937)</b>	<b>7,859</b>	<b>132.4</b>	<b>\$22,035</b>	<b>\$12,104</b>	<b>\$9,931</b>	<b>82.0</b>	<b>\$983</b>	<b>\$440</b>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</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	156	41	115	281.0	342	87	255	293.4	478	484
Other Local Revenues	33	174	(141)	(81.1)	399	482	(83)	(17.2)	340	548
State Sources	79	(124)	203	163.9	1,243	840	403	48.0	5,077	5,154
Federal Aids from MDE	10	(1,454)	1,464	100.7	1,874	964	910	94.4	5,884	7,076
Federal Direct Aids	81	(3)	84	2,803.3	81	(3)	84	2,803.3	135	135
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>359</b>	<b>(1,366)</b>	<b>1,725</b>	<b>126.3</b>	<b>3,939</b>	<b>2,370</b>	<b>1,569</b>	<b>66.2</b>	<b>12,529</b>	<b>14,012</b>
<u>Expenditures</u>										
Salaries	609	593	(16)	(2.8)	3,426	2,105	(1,321)	(62.8)	6,972	8,111
Benefits	273	268	(5)	(1.8)	1,490	934	(556)	(59.5)	3,205	3,597
Purchased Services	41	53	12	22.3	292	243	(49)	(20.2)	799	879
Supplies & Materials	35	27	(8)	(31.0)	134	136	2	1.8	499	468
Chargebacks	(0)	0	0	N/A	0	0	(0)	N/A	258	259
Capital Expenditures	47	19	(28)	(145.6)	151	134	(17)	(12.8)	150	313
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	22	22	98.8	43	96	53	54.9	645	900
<b>Total Expenditures</b>	<b>1,005</b>	<b>982</b>	<b>(23)</b>	<b>(2.4)</b>	<b>5,537</b>	<b>3,648</b>	<b>(1,889)</b>	<b>(51.8)</b>	<b>12,529</b>	<b>14,527</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$646)</b>	<b>(2,348)</b>	<b>1,702</b>	<b>72.5</b>	<b>(\$1,597)</b>	<b>(\$1,278)</b>	<b>(\$319)</b>	<b>(25.0)</b>	<b>\$0</b>	<b>(\$516)</b>

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

	CURRENT MONTH				YEAR - T O - D A T E				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ 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	4	12	(8)	(70.7)	17	17
State Sources	17	19	(2)	(13.1)	71	33	38	116.4	165	165
Federal Aids from MDE	186	220	(34)	(15.5)	900	507	393	77.4	2,021	2,021
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	97	120	(23)	(19.2)	480	278	202	72.8	1,130	1,130
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>300</b>	<b>359</b>	<b>(59)</b>	<b>(16.5)</b>	<b>1,455</b>	<b>830</b>	<b>625</b>	<b>75.3</b>	<b>3,332</b>	<b>3,332</b>
<u>Expenditures</u>										
Salaries	74	81	7	8.2	462	267	(195)	(72.9)	968	968
Benefits	31	34	3	7.4	175	111	(64)	(57.6)	403	403
Purchased Services	17	4	(13)	(323.2)	47	16	(31)	(191.8)	105	93
Supplies & Materials	131	204	73	35.6	780	442	(338)	(76.4)	1,705	1,713
Chargebacks	0	1	1	100.0	1	1	0	38.9	131	131
Capital Expenditures	0	0	0	N/A	41	0	(41)	N/A	7	47
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	(1)	(1)	(100.0)	15	0	(15)	N/A	14	16
<b>Total Expenditures</b>	<b>254</b>	<b>323</b>	<b>69</b>	<b>21.3</b>	<b>1,520</b>	<b>837</b>	<b>(683)</b>	<b>(81.6)</b>	<b>3,332</b>	<b>3,371</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>\$46</b>	<b>\$36</b>	<b>\$10</b>	<b>26.8</b>	<b>(\$65)</b>	<b>(\$7)</b>	<b>(\$58)</b>	<b>(831.0)</b>	<b>(\$0)</b>	<b>(\$39)</b>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ 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	24	(8)	32	404.5	20	20
State Sources	77	2	75	3,729.8	2,664	1,635	1,029	63.0	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
<b>Total Revenues</b>	<b>77</b>	<b>2</b>	<b>75</b>	<b>3,729.8</b>	<b>2,689</b>	<b>1,627</b>	<b>1,062</b>	<b>65.3</b>	<b>5,145</b>	<b>5,145</b>
<u>Expenditures</u>										
Salaries	99	103	4	4.3	552	358	(194)	(54.3)	1,185	1,185
Benefits	68	68	(0)	(0.5)	351	215	(136)	(63.4)	696	696
Purchased Services	229	209	(20)	(9.5)	1,644	965	(679)	(70.4)	3,709	3,713
Supplies & Materials	23	28	5	16.4	156	88	(68)	(77.4)	317	317
Chargebacks	0	0	0	N/A	0	0	(0)	N/A	1	1
Capital Expenditures	0	0	0	N/A	6	0	(6)	N/A	220	216
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>419</b>	<b>408</b>	<b>(11)</b>	<b>(2.7)</b>	<b>2,710</b>	<b>1,626</b>	<b>(1,084)</b>	<b>(66.7)</b>	<b>6,128</b>	<b>6,128</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$343)</b>	<b>(\$406)</b>	<b>\$63</b>	<b>15.6</b>	<b>(\$21)</b>	<b>\$1</b>	<b>(\$22)</b>	<b>(2,214.7)</b>	<b>(\$983)</b>	<b>(\$983)</b>

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

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</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	150	80	70	87.2	794	407	387	95.0	1,032	1,203
Other Local Revenues	7	221	(214)	(96.9)	101	469	(368)	(78.5)	21	258
State Sources	352	(19)	371	1,953.1	1,502	881	621	70.5	2,017	2,004
Federal Aids from MDE	0	(91)	91	100.0	293	460	(167)	(36.4)	15	310
Federal Direct Aids	0	(348)	348	100.0	522	164	358	218.0	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
<b>Total Revenues</b>	<b>509</b>	<b>(157)</b>	<b>666</b>	<b>424.0</b>	<b>3,210</b>	<b>2,381</b>	<b>829</b>	<b>34.8</b>	<b>5,865</b>	<b>6,563</b>
<u>Expenditures</u>										
Salaries	265	430	165	38.4	1,819	1,586	(233)	(14.7)	3,481	3,828
Benefits	104	138	34	24.7	671	540	(131)	(24.2)	1,467	1,474
Purchased Services	59	46	(13)	(28.0)	256	154	(102)	(66.3)	320	606
Supplies & Materials	23	41	18	44.0	147	131	(16)	(12.3)	253	272
Chargebacks	0	1	1	94.7	1	2	1	53.2	184	200
Capital Expenditures	0	0	(0)	N/A	1	0	(1)	N/A	8	12
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	6	1	(5)	(533.2)	31	9	(22)	(245.2)	123	155
<b>Total Expenditures</b>	<b>457</b>	<b>657</b>	<b>200</b>	<b>30.4</b>	<b>2,926</b>	<b>2,422</b>	<b>(504)</b>	<b>(20.8)</b>	<b>5,837</b>	<b>6,548</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
<b>Operating Excess (Deficit)</b>	<b>\$52</b>	<b>(\$814)</b>	<b>\$866</b>	<b>106.3</b>	<b>\$284</b>	<b>(\$41)</b>	<b>\$325</b>	<b>793.7</b>	<b>\$28</b>	<b>\$15</b>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,463	\$1,463
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	1	(0)	(7.8)	57	163	(106)	(65.1)	151	251
State Sources	16	0	16	N/A	495	337	158	46.9	648	648
Federal Aids from MDE	7	17	(10)	(60.2)	7	17	(10)	(60.2)	0	7
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	107	(107)	(100.0)	158	107	51	47.5	4,774	4,779
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>24</b>	<b>125</b>	<b>(101)</b>	<b>(81.1)</b>	<b>717</b>	<b>624</b>	<b>93</b>	<b>14.9</b>	<b>7,037</b>	<b>7,149</b>
<u>Expenditures</u>										
Salaries	55	59	4	6.4	411	304	(107)	(35.3)	805	805
Benefits	24	25	1	4.1	177	134	(43)	(32.2)	317	317
Purchased Services	1	10	9	88.2	309	430	121	28.1	345	421
Supplies & Materials	6	2	(4)	(213.2)	23	13	(10)	(76.5)	300	252
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	85	217	132	60.8	1,116	1,128	12	1.1	3,280	3,421
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	61
<b>Total Expenditures</b>	<b>172</b>	<b>313</b>	<b>141</b>	<b>45.2</b>	<b>2,036</b>	<b>2,009</b>	<b>(27)</b>	<b>(1.4)</b>	<b>5,047</b>	<b>5,276</b>
Transfers In (Out)	0	0	0	N/A	577	0	0	N/A	(1,311)	(1,311)
<b>Operating Excess (Deficit)</b>	<b>(\$148)</b>	<b>(\$188)</b>	<b>\$40</b>	<b>21.3</b>	<b>(\$742)</b>	<b>(\$1,385)</b>	<b>\$643</b>	<b>46.4</b>	<b>\$680</b>	<b>\$563</b>



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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$409	\$409
Interest	0	0	0	N/A	(212)	0	(212)	N/A	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	1,250	(1,250)	(100.0)	0	0
State Sources	0	0	0	N/A	199	151	48	31.6	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
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>(13)</b>	<b>1,425</b>	<b>(1,438)</b>	<b>(100.9)</b>	<b>735</b>	<b>735</b>
<u>Expenditures</u>										
Salaries	7	8	1	12.2	31	36	5	14.8	83	83
Benefits	2	3	1	24.7	9	16	7	42.6	37	37
Purchased Services	8	2	(6)	(295.5)	82	32	(50)	(154.7)	146	150
Supplies & Materials	1	1	0	22.7	28	31	3	9.3	55	55
Chargebacks	0	0	0	N/A	0	0	(0)	N/A	0	0
Capital Expenditures	3,086	4,984	1,898	38.1	16,481	17,229	748	4.3	36,625	36,596
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	3	3	100.0	12	25	13	53.5	6	30
<b>Total Expenditures</b>	<b>3,104</b>	<b>5,001</b>	<b>1,897</b>	<b>37.9</b>	<b>16,642</b>	<b>17,369</b>	<b>727</b>	<b>4.2</b>	<b>36,952</b>	<b>36,952</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(\$3,104)</b>	<b>(\$5,001)</b>	<b>\$1,897</b>	<b>37.9</b>	<b>(\$16,655)</b>	<b>(\$15,944)</b>	<b>(\$711)</b>	<b>(4.5)</b>	<b>(\$36,217)</b>	<b>(\$36,217)</b>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</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	41	144	(103)	(71.5)	1,637	1,422	215	15.1	2,787	2,787
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	571	0	571	N/A	1,143	582	561	96.4	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
<b>Total Revenues</b>	<b>613</b>	<b>144</b>	<b>469</b>	<b>325.4</b>	<b>2,780</b>	<b>1,999</b>	<b>781</b>	<b>39.1</b>	<b>15,707</b>	<b>15,707</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	15,077	4	(15,073)	#####	20,320	5,428	(14,892)	(274.4)	20,870	20,870
Other	0	0	0	N/A	0	0	0	N/A	0	0
<b>Total Expenditures</b>	<b>15,077</b>	<b>4</b>	<b>(15,073)</b>	<b>#####</b>	<b>20,320</b>	<b>5,428</b>	<b>(14,892)</b>	<b>(274.4)</b>	<b>20,870</b>	<b>20,870</b>
Transfers In (Out)	0	0	0	N/A	3,012	0	0	N/A	4,900	4,900
<b>Operating Excess (Deficit)</b>	<b>(\$14,465)</b>	<b>\$140</b>	<b>(\$14,605)</b>	<b>(10,432.1)</b>	<b>(\$14,528)</b>	<b>(\$3,429)</b>	<b>(\$11,099)</b>	<b>(323.7)</b>	<b>(\$263)</b>	<b>(\$263)</b>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ 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	(12)	0	(12)	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	1	(1)	(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	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>(12)</u>	<u>1</u>	<u>(13)</u>	<u>(1,339.7)</u>	<u>313</u>	<u>313</u>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	250	200	(50)	(25.0)	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	<u>250</u>	<u>200</u>	<u>(50)</u>	<u>(25.0)</u>	<u>250</u>	<u>200</u>	<u>(50)</u>	<u>(25.0)</u>	<u>250</u>	<u>250</u>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	<u>(\$250)</u>	<u>(\$200)</u>	<u>(\$50)</u>	<u>(25.0)</u>	<u>(\$262)</u>	<u>(\$199)</u>	<u>(\$63)</u>	<u>(31.9)</u>	<u>\$62</u>	<u>\$63</u>

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

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ 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	68	0	68	N/A	498	0	498	N/A	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
<b>Total Revenues</b>	<b>68</b>	<b>0</b>	<b>68</b>	<b>N/A</b>	<b>498</b>	<b>0</b>	<b>498</b>	<b>N/A</b>	<b>790</b>	<b>790</b>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	41	0	(41)	N/A	296	0	(296)	N/A	735	735
Purchased Services	4	0	(4)	N/A	31	0	(31)	N/A	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
<b>Total Expenditures</b>	<b>45</b>	<b>0</b>	<b>(45)</b>	<b>N/A</b>	<b>327</b>	<b>0</b>	<b>(327)</b>	<b>N/A</b>	<b>790</b>	<b>790</b>
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>\$23</b>	<b>\$0</b>	<b>\$23</b>	<b>N/A</b>	<b>\$170</b>	<b>\$0</b>	<b>\$170</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	
	FY2013	FY2012	\$ Variance	% Variance	FY2013	FY2012	\$ 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	4	4
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	981	981
Other Local Revenues	0	0	0	N/A	0	0	0	N/A	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	0	0	0	N/A	417	417
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>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>1,632</b>	<b>1,632</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	1,086	1,086
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	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	0	0	0	N/A	39	39
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>1,632</b>	<b>1,632</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>(\$0)</b>	<b>(\$0)</b>

December 12  
ALL FUNDS

## BALANCE SHEET

ASSETS	01/31/13	06/30/12	01/31/12
Cash / Investments	\$55,890	\$71,942	\$83,632
Taxes & Credits Receivable	3,191	16,155	4,300
Accounts / Interest Receivable	115	1,733	124
Due from Other Funds	0	228	75
Due from Other MN Districts	925	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	1,558	1,573	218
Prepays	58,775	82	57
<b>Total Assets</b>	<b><u>\$147,805</u></b>	<b><u>\$122,611</u></b>	<b><u>\$111,188</u></b>

LIABILITIES	01/31/13	06/30/12	01/31/12
Tax and Aid Anticipation Payable	\$ 23,000	\$ 22,610	\$ 31,060
Accrued Interest Payable	0	0	0
Salaries Payable	35	13,157	1,089
Accounts Payable	125	8,662	47
Due to Other Funds	0	228	75
Due to Other MN Districts	8	83	24
Due to Other Governments	0	0	296
Claims Payable	171	179	353
Deferred Revenue	2,616	3,176	13
Taxes Levied for Subsequent Yr.	19,985	19,985	18,890
Property tax shift	(865)	(865)	820
<b>Total Liabilities</b>	<b><u>\$45,076</u></b>	<b><u>\$67,216</u></b>	<b><u>\$52,667</u></b>

FUND BALANCES	01/31/13	06/30/12	01/31/12
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	1,652	1,914	1,676
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	(1,339)	9,877	(30,453)
<b>Total Fund Balance</b>	<b><u>\$44,012</u></b>	<b><u>\$55,395</u></b>	<b><u>\$58,521</u></b>

<b>Liabilities &amp; Fund Balance</b>	<b><u>\$89,089</u></b>	<b><u>\$122,611</u></b>	<b><u>\$111,188</u></b>
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December 12  
General Fund

### BALANCE SHEET

ASSETS	01/31/13	06/30/12	01/31/12
Cash / Investments	\$39,693	\$18,034	\$36,468
Taxes & Credits Receivable	(5,393)	7,571	(5,212)
Accounts / Interest Receivable	(500)	27	(1)
Due from Other Funds	0	0	75
Due from Other MN Districts	901	970	0
Due From MDE	23,611	23,661	21,393
Due From Federal thru MDE	0	1,663	0
Due From Federal - Direct	0	85	0
Due from Other Governments	0	26	0
Inventory	177	131	197
Prepays	58,775	78	57
<b>Total Assets</b>	<b>\$117,263</b>	<b>\$52,245</b>	<b>\$52,977</b>

LIABILITIES	01/31/13	06/30/12	01/31/12
Tax and Aid Anticipation Payable	\$23,000	\$22,610	\$31,060
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(718)	12,500	241
Accounts Payable	120	916	45
Due to Other Funds	0	171	0
Due to Other MN Districts	8	83	24
Due to Other Governments	0	0	296
Claims Payable	171	178	353
Deferred Revenue	602	862	11
Taxes Levied for Subsequent Yr.	5,461	5,461	4,945
Property tax shift	(850)	(850)	370
<b>Total Liabilities</b>	<b>\$27,795</b>	<b>\$41,931</b>	<b>\$37,345</b>

FUND BALANCES	01/31/13	06/30/12	01/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	131	131	129
Nonspendable Prepays	78	78	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	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	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	29,484	9,047	10,028
<b>Total Fund Balance</b>	<b>\$30,752</b>	<b>\$10,314</b>	<b>\$15,632</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$58,547</b>	<b>\$52,245</b>	<b>\$52,977</b>

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

## BALANCE SHEET

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	\$898	\$933	\$872	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	50	2	11	Nonspendable Inventory	89	89	83
Due from Other Funds	0	0	0	Nonspendable Prepays	1	1	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	35	35	35	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	43	89	34	Gifted and Talented	0	0	0
Prepays	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,026</u>	<u>\$1,060</u>	<u>\$952</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	97	17	108	Restricted Programs	0	0	0
Accounts Payable	0	50	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	837	902	760
Property tax shift	0	0	0				
Total Liabilities	<u>\$98</u>	<u>\$67</u>	<u>\$109</u>	Total Fund Balance	<u>\$928</u>	<u>\$993</u>	<u>\$843</u>
				Liabilities & Fund Balance	<u>\$1,026</u>	<u>\$1,060</u>	<u>\$952</u>



December 12  
Transportation Fund

## BALANCE SHEET

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	(\$3,652)	(\$3,483)	(\$1,594)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	141	3	17	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	(9)	2	(10)	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$1,329)	(\$1,288)	(\$1,513)	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	231	22	233	Restricted Programs	0	0	0
Accounts Payable	(0)	229	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	(1,562)	(1,541)	(1,746)
Property tax shift	0	0	0				
Total Liabilities	\$231	\$252	\$233	Total Fund Balance	(\$1,560)	(\$1,539)	(\$1,746)
				Liabilities & Fund Balance	(\$1,329)	(\$1,288)	(\$1,513)

December 12

## BALANCE SHEET

Community Service Fund

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	\$532	\$212	\$106	Reserved for:			
Taxes & Credits Receivable	629	629	642	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	47	9	6	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	(3)	0	(2)	Gifted and Talented	0	0	0
Prepays	0	2	0	Pupil Transportation Safety	0	0	0
				ECFE	191	191	160
<b>Total Assets</b>	<b>\$1,719</b>	<b>\$2,022</b>	<b>\$1,177</b>	Community Education	281	281	159
				Community Services	27	27	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	318	563	393	Restricted Programs	0	0	0
Accounts Payable	0	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	284	0	(276)
Property tax shift	(14)	(14)	37				
				<b>Total Fund Balance</b>	<b>\$786</b>	<b>\$501</b>	<b>\$43</b>
<b>Total Liabilities</b>	<b>\$934</b>	<b>\$1,521</b>	<b>\$1,134</b>				
				<b>Liabilities &amp; Fund Balance</b>	<b>\$1,719</b>	<b>\$2,022</b>	<b>\$1,177</b>

December 12

## BALANCE SHEET

Capital Expenditures

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	(\$7,295)	(\$6,355)	(\$7,102)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	364	60	73	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	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
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b>(\$5,580)</b>	<b>(\$4,870)</b>	<b>(\$7,029)</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	102	43	98	Restricted Programs	0	0	0
Accounts Payable	0	27	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	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	(7,423)	(6,586)	(7,432)
<b>Total Liabilities</b>	<b>\$1,453</b>	<b>\$1,421</b>	<b>\$98</b>	<b>Total Fund Balance</b>	<b>(\$7,033)</b>	<b>(\$6,291)</b>	<b>(\$7,127)</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>(\$5,580)</b>	<b>(\$4,870)</b>	<b>(\$7,029)</b>

December 12

## BALANCE SHEET

Building Construction Fund

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	\$24,727	\$47,075	\$52,248	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	12	1,617	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	60	60	50	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	(1)	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>\$24,798</b>	<b>\$48,752</b>	<b>\$52,297</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	27,888	27,888	60,433
Accrued Interest Payable	0	0	0	Alternative facilities	13,561	13,561	20,554
Salaries Payable	4	11	16	Restricted Programs	0	0	0
Accounts Payable	0	7,292	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				
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	(16,655)	0	(28,706)
Property tax shift	0	0	0				
<b>Total Liabilities</b>	<b>\$4</b>	<b>\$7,303</b>	<b>\$16</b>	<b>Total Fund Balance</b>	<b>\$24,794</b>	<b>\$41,449</b>	<b>\$52,281</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$24,798</b>	<b>\$48,752</b>	<b>\$52,297</b>

December 12

## BALANCE SHEET

Debt Service Fund

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	(\$1,866)	\$12,661	(\$232)	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 Prepays	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
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
<b>Total Assets</b>	<b>\$7,055</b>	<b>\$21,583</b>	<b>\$9,443</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	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	(7,502)	7,026	(4,287)
Property tax shift	0	0	413				
<b>Total Liabilities</b>	<b>\$14,557</b>	<b>\$14,557</b>	<b>\$13,730</b>	<b>Total Fund Balance</b>	<b>(\$7,502)</b>	<b>\$7,026</b>	<b>(\$4,287)</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$7,055</b>	<b>\$21,583</b>	<b>\$9,443</b>

December 12

# BALANCE SHEET

Trust & Agency Funds

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	\$1,652	\$1,673	\$1,662	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	13	16	Nonspendable Inventory	0	0	0
Due from Other Funds	0	228	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>\$1,652</u>	<u>\$1,914</u>	<u>\$1,678</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	1,652	1,914	1,676
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	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>\$0</u>	<u>\$0</u>	<u>\$2</u>	Total Fund Balance	<u>\$1,652</u>	<u>\$1,914</u>	<u>\$1,676</u>
				Liabilities & Fund Balance	<u>\$1,652</u>	<u>\$1,914</u>	<u>\$1,678</u>

December 12

## BALANCE SHEET

Dental Internal Service Fund

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	\$79	\$69	\$32	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	1	2	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>\$80</b>	<b>\$70</b>	<b>\$34</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	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	76	(94)	34
Property tax shift	0	0	0				
<b>Total Liabilities</b>	<b>\$4</b>	<b>\$164</b>	<b>\$0</b>	<b>Total Fund Balance</b>	<b>\$76</b>	<b>(\$94)</b>	<b>\$34</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$80</b>	<b>\$70</b>	<b>\$34</b>

December 12  
Student Activities

## BALANCE SHEET

ASSETS	01/31/13	06/30/12	01/31/12	FUND BALANCES	01/31/13	06/30/12	01/31/12
Cash / Investments	\$1,122	\$1,122	\$1,172	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>\$1,122</u></b>	<b><u>\$1,122</u></b>	<b><u>\$1,172</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	1,122	1,122	1,172
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>\$1,122</u></b>	<b><u>\$1,122</u></b>	<b><u>\$1,172</u></b>
				<b>Liabilities &amp; Fund Balance</b>	<b><u>\$1,122</u></b>	<b><u>\$1,122</u></b>	<b><u>\$1,172</u></b>