

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|----------------|------------------|----------------|---------------|------------------|----------------|----------------|----------------|----------------|------------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$24,522 | \$24,544 |
| Interest | 343 | (27) | 370 | 1,370.6 | 441 | (765) | 1,206 | 157.6 | 73 | 73 |
| Tuition, Fees, Admissions | (1,022) | 496 | (1,518) | (306.1) | 756 | 1,985 | (1,229) | (61.9) | 3,657 | 3,657 |
| Other Local Revenues | 382 | (100) | 482 | 481.8 | 808 | 749 | 59 | 7.9 | 1,931 | 2,213 |
| State Sources | 1,936 | 593 | 1,343 | 226.5 | 35,274 | 43,954 | (8,680) | (19.7) | 82,835 | 82,799 |
| Federal Aids from MDE | (1,054) | 251 | (1,305) | (519.7) | 1,758 | 805 | 953 | 118.3 | 7,622 | 9,859 |
| Federal Direct Aids | - | - | 0 | N/A | (789) | 571 | (1,360) | (238.2) | 3,022 | 3,022 |
| Local Sales | 3 | 255 | (252) | (98.9) | 373 | 433 | (60) | (13.9) | 1,779 | 1,779 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | 588 | 1,468 | (880) | (59.9) | 38,620 | 47,732 | (9,112) | (19.1) | 125,440 | 127,946 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 4,685 | 4,780 | 95 | 2.0 | 15,417 | 16,498 | 1,081 | 6.6 | 51,925 | 53,526 |
| Benefits | 1,976 | 1,994 | 18 | 0.9 | 7,383 | 7,456 | 73 | 1.0 | 26,921 | 27,542 |
| Purchased Services | 912 | 574 | (338) | (58.9) | 3,698 | 3,387 | (311) | (9.2) | 12,170 | 12,866 |
| Supplies & Materials | 312 | 376 | 64 | 17.0 | 1,346 | 1,163 | (183) | (15.7) | 4,728 | 5,047 |
| Chargebacks | (2) | 0 | 2 | N/A | 0 | 1 | 1 | 100.0 | 163 | 167 |
| Capital Expenditures | 560 | 3,017 | 2,457 | 81.5 | 7,895 | 10,356 | 2,461 | 23.8 | 5,438 | 12,526 |
| Debt Service | 0 | 2 | 2 | 100.0 | 5,176 | 5,153 | (23) | (0.4) | 21,108 | 21,108 |
| Other | 46 | 21 | (25) | (118.8) | 323 | 374 | 51 | 13.6 | 839 | 1,193 |
| Total Expenditures | 8,488 | 10,764 | 2,276 | 21.1 | 41,237 | 44,388 | 3,151 | 7.1 | 123,291 | 133,974 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | (7,900) | (\$9,296) | 1,396 | 15.0 | (2,617) | \$3,344 | (5,961) | (178.3) | \$2,149 | (\$6,028) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|------------------|------------------|----------------|----------------|------------------|-----------------|------------------|---------------|----------------|----------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$6,684 | \$6,706 |
| Interest | 343 | (27) | 370 | 1,370.0 | 436 | (25) | 461 | 1,844.4 | 55 | 55 |
| Tuition, Fees, Admissions | (1,113) | 360 | (1,473) | (409.1) | 196 | 1,442 | (1,246) | (86.4) | 1,392 | 1,392 |
| Other Local Revenues | 292 | 83 | 209 | 251.3 | 551 | 574 | (23) | (4.0) | 569 | 783 |
| State Sources | 1,668 | 427 | 1,241 | 290.6 | 31,666 | 39,055 | (7,389) | (18.9) | 72,116 | 72,080 |
| Federal Aids from MDE | (1,286) | 12 | (1,298) | (10,819.3) | 726 | (8) | 734 | 9,175.0 | 5,544 | 7,694 |
| Federal Direct Aids | 0 | 0 | 0 | N/A | 21 | 0 | 21 | N/A | 135 | 135 |
| Local Sales | 0 | 0 | 0 | N/A | 9 | 0 | 9 | N/A | 0 | 0 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | (97) | 855 | (952) | (111.3) | 33,605 | 41,038 | (7,433) | (18.1) | 86,495 | 88,845 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 4,159 | 4,247 | 88 | 2.1 | 13,536 | 14,272 | 736 | 5.2 | 45,728 | 47,273 |
| Benefits | 1,738 | 1,760 | 22 | 1.2 | 6,528 | 6,542 | 14 | 0.2 | 23,160 | 23,758 |
| Purchased Services | 383 | 318 | (65) | (20.6) | 2,081 | 1,969 | (112) | (5.7) | 6,089 | 6,577 |
| Supplies & Materials | 90 | 92 | 2 | 1.6 | 484 | 447 | (37) | (8.3) | 1,411 | 1,684 |
| Chargebacks | (0) | 0 | 0 | N/A | (2) | (1) | 1 | 102.4 | (183) | (182) |
| Capital Expenditures | 3 | 192 | 189 | 98.4 | 96 | 250 | 154 | 61.7 | 421 | 251 |
| Debt Service | 0 | 0 | 0 | N/A | 79 | (88) | (167) | (189.6) | 20 | 20 |
| Other | 28 | 6 | (22) | (366.6) | 182 | 335 | 153 | 45.7 | 612 | 742 |
| Total Expenditures | 6,402 | 6,615 | 213 | 3.2 | 22,983 | 23,726 | 743 | 3.1 | 77,257 | 80,122 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | (6,165) | (6,165) |
| Operating Excess (Deficit) | (\$6,499) | (\$5,760) | (739) | (12.8) | \$10,621 | \$17,312 | (\$6,691) | (38.6) | \$3,073 | \$2,558 |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|------------------|------------------|----------------|---------------|------------------|-----------------|------------------|---------------|----------------|----------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$6,227 | \$6,227 |
| Interest | 343 | (27) | 370 | 1,370.0 | 436 | (25) | 461 | 1,844.4 | 55 | 55 |
| Tuition, Fees, Admissions | (1,113) | 327 | (1,440) | (440.3) | 188 | 1,365 | (1,177) | (86.2) | 914 | 914 |
| Other Local Revenues | 69 | 72 | (3) | (4.4) | 153 | 240 | (87) | (36.1) | 246 | 286 |
| State Sources | 1,665 | 0 | 1,665 | N/A | 30,565 | 38,160 | (7,595) | (19.9) | 67,733 | 67,733 |
| Federal Aids from MDE | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 20 |
| 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 | 964 | 372 | 592 | 159.2 | 31,343 | 39,740 | (8,397) | (21.1) | 75,174 | 75,234 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 3,651 | 3,607 | (44) | (1.2) | 11,688 | 12,080 | 392 | 3.2 | 39,294 | 39,282 |
| Benefits | 973 | 1,484 | 511 | 34.4 | 5,161 | 5,598 | 437 | 7.8 | 20,229 | 20,255 |
| Purchased Services | 312 | 236 | (76) | (32.4) | 1,868 | 1,765 | (103) | (5.8) | 5,322 | 5,502 |
| Supplies & Materials | 74 | 72 | (2) | (3.0) | 415 | 374 | (41) | (10.8) | 1,016 | 1,101 |
| Chargebacks | (0) | 0 | 0 | N/A | (3) | (1) | 2 | 225.1 | (216) | (216) |
| Capital Expenditures | 1 | 186 | 185 | 99.2 | 43 | 214 | 171 | 79.8 | 197 | 136 |
| Debt Service | 0 | 0 | 0 | N/A | 79 | (88) | (167) | (189.6) | 20 | 20 |
| Other | 14 | 2 | (12) | (620.8) | 121 | 303 | 182 | 60.1 | 74 | 95 |
| Total Expenditures | 5,026 | 5,587 | 561 | 10.0 | 19,371 | 20,245 | 874 | 4.3 | 65,935 | 66,175 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | (6,165) | (6,165) |
| Operating Excess (Deficit) | (\$4,062) | (\$5,215) | 1,153 | 22.1 | \$11,971 | \$19,495 | (\$7,524) | (38.6) | \$3,073 | \$2,894 |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|------------------|--------------|----------------|----------------|------------------|------------------|----------------|---------------|---------------|----------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$457 | \$479 |
| Interest | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Tuition, Fees, Admissions | 0 | 33 | (33) | (100.0) | 8 | 77 | (69) | (89.3) | 478 | 478 |
| Other Local Revenues | 223 | 11 | 212 | 1,925.1 | 398 | 334 | 64 | 19.1 | 323 | 498 |
| State Sources | 2 | 427 | (425) | (99.4) | 1,100 | 895 | 205 | 22.9 | 4,383 | 4,348 |
| Federal Aids from MDE | (1,286) | 12 | (1,298) | (10,819.3) | 726 | (8) | 734 | 9,175.0 | 5,544 | 7,674 |
| Federal Direct Aids | 0 | 0 | 0 | N/A | 21 | 0 | 21 | N/A | 135 | 135 |
| Local Sales | 0 | 0 | 0 | N/A | 9 | 0 | 9 | N/A | 0 | 0 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | (1,061) | 483 | (1,544) | (319.7) | 2,262 | 1,298 | 964 | 74.2 | 11,321 | 13,612 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 508 | 640 | 132 | 20.6 | 1,848 | 2,192 | 344 | 15.7 | 6,434 | 7,992 |
| Benefits | 766 | 276 | (490) | (177.4) | 1,367 | 944 | (423) | (44.8) | 2,931 | 3,503 |
| Purchased Services | 71 | 82 | 11 | 13.4 | 213 | 204 | (9) | (4.2) | 767 | 1,075 |
| Supplies & Materials | 16 | 20 | 4 | 18.5 | 70 | 73 | 3 | 4.6 | 395 | 583 |
| Chargebacks | 0 | 0 | (0) | N/A | 1 | 0 | (1) | N/A | 33 | 34 |
| Capital Expenditures | 2 | 6 | 4 | 74.0 | 53 | 36 | (17) | (45.9) | 224 | 115 |
| Debt Service | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other | 14 | 4 | (10) | (239.5) | 61 | 32 | (29) | (90.3) | 538 | 646 |
| Total Expenditures | 1,376 | 1,028 | (348) | (33.9) | 3,612 | 3,481 | (131) | (3.8) | 11,321 | 13,948 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | (\$2,437) | (545) | (1,892) | (347.2) | (\$1,350) | (\$2,183) | \$833 | 38.2 | \$0 | (\$336) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|---------------|--------------|----------------|---------------|------------------|----------------|----------------|---------------|---------------|---------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ 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 | 1 | (1) | (61.4) | 2 | 3 | (1) | (35.1) | 23 | 23 |
| State Sources | 21 | 22 | (1) | (3.8) | 37 | 37 | (0) | (1.3) | 168 | 168 |
| Federal Aids from MDE | 244 | 242 | 2 | 0.9 | 522 | 523 | (1) | (0.3) | 2,078 | 2,078 |
| Federal Direct Aids | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Local Sales | 138 | 255 | (117) | (45.8) | 304 | 275 | 29 | 10.5 | 1,240 | 1,240 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | 404 | 520 | (116) | (22.3) | 864 | 838 | 26 | 3.1 | 3,509 | 3,509 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 93 | 91 | (2) | (2.7) | 297 | 294 | (3) | (1.2) | 1,042 | 1,042 |
| Benefits | 35 | 34 | (1) | (2.9) | 114 | 109 | (5) | (4.6) | 426 | 426 |
| Purchased Services | 7 | 3 | (4) | (126.9) | 22 | 23 | 1 | 4.5 | 83 | 93 |
| Supplies & Materials | 165 | 214 | 49 | 22.8 | 457 | 470 | 13 | 2.7 | 1,777 | 1,767 |
| Chargebacks | 0 | 0 | 0 | N/A | 0 | 1 | 1 | 92.8 | 156 | 156 |
| Capital Expenditures | 0 | 0 | 0 | N/A | 24 | 41 | 17 | 40.6 | 9 | 66 |
| Debt Service | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other | 13 | 13 | (0) | (2.2) | 14 | 15 | 1 | 4.6 | 17 | 17 |
| Total Expenditures | 314 | 355 | 41 | 11.6 | 929 | 953 | 24 | 2.5 | 3,509 | 3,566 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | \$90 | \$165 | (\$75) | (45.4) | (\$66) | (\$115) | \$49 | 43.0 | \$0 | (\$57) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|----------------|----------------|----------------|---------------|------------------|--------------|----------------|----------------|----------------|----------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ 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 | 5 | 24 | (19) | (78.6) | 17 | 17 |
| State Sources | 92 | 0 | 92 | N/A | 1,435 | 1,939 | (504) | (26.0) | 5,257 | 5,257 |
| 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 | 92 | 0 | 92 | N/A | 1,440 | 1,963 | (523) | (26.6) | 5,274 | 5,274 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 105 | 102 | (3) | (3.2) | 355 | 350 | (5) | (1.4) | 1,094 | 1,094 |
| Benefits | 71 | 70 | (1) | (1.6) | 220 | 213 | (7) | (3.5) | 696 | 696 |
| Purchased Services | 424 | 227 | (197) | (86.9) | 956 | 964 | 8 | 0.8 | 3,889 | 3,892 |
| Supplies & Materials | 26 | 38 | 12 | 30.4 | 86 | 99 | 13 | 13.4 | 364 | 364 |
| Chargebacks | 0 | 0 | (0) | N/A | 0 | 0 | (0) | N/A | 1 | 1 |
| Capital Expenditures | 0 | 0 | 0 | N/A | 0 | 6 | 6 | 100.0 | 216 | 214 |
| 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 | 1 | 1 |
| Total Expenditures | 627 | 437 | (190) | (43.5) | 1,618 | 1,632 | 14 | 0.9 | 6,261 | 6,261 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | (\$535) | (\$437) | (\$98) | (22.5) | (\$178) | \$331 | (\$509) | (153.7) | (\$987) | (\$987) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|----------------|----------------|----------------|---------------|------------------|---------------|----------------|------------------|---------------|--------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$996 | \$996 |
| Interest | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Tuition, Fees, Admissions | 91 | 136 | (45) | (33.2) | 560 | 543 | 17 | 3.1 | 1,295 | 1,295 |
| Other Local Revenues | 88 | (185) | 273 | 147.8 | 192 | 93 | 99 | 106.4 | 20 | 88 |
| State Sources | (25) | 35 | (60) | (171.0) | 800 | 989 | (189) | (19.1) | 1,816 | 1,816 |
| Federal Aids from MDE | (11) | (3) | (8) | (279.0) | 0 | 290 | (290) | (100.0) | 0 | 88 |
| Federal Direct Aids | 0 | 0 | 0 | N/A | (810) | 0 | (810) | N/A | 1,770 | 1,770 |
| Local Sales | 0 | 0 | 0 | N/A | 1 | 0 | 1 | N/A | 0 | 0 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | 143 | (17) | 160 | 941.6 | 742 | 1,915 | (1,173) | (61.3) | 5,897 | 6,053 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 267 | 282 | 15 | 5.3 | 933 | 1,265 | 332 | 26.3 | 3,252 | 3,290 |
| Benefits | 108 | 107 | (1) | (1.2) | 391 | 459 | 68 | 14.7 | 1,348 | 1,368 |
| Purchased Services | 86 | 24 | (62) | (259.9) | 278 | 107 | (171) | (159.9) | 673 | 730 |
| Supplies & Materials | 16 | 5 | (11) | (227.7) | 76 | 105 | 29 | 28.0 | 246 | 267 |
| Chargebacks | 0 | 0 | (0) | N/A | 1 | 1 | (0) | (45.3) | 189 | 192 |
| Capital Expenditures | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 17 | 20 |
| Debt Service | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other | 1 | 2 | 1 | 32.1 | 8 | 22 | 14 | 62.7 | 171 | 186 |
| Total Expenditures | 480 | 420 | (60) | (14.2) | 1,687 | 1,959 | 272 | 13.9 | 5,897 | 6,053 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | | |
| Operating Excess (Deficit) | (\$337) | (\$437) | \$100 | 23.0 | (\$945) | (\$44) | (\$901) | (2,048.7) | (\$0) | \$0 |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|----------------|---------------|----------------|----------------|------------------|------------------|----------------|---------------|------------------|------------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$1,411 | \$1,411 |
| 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 | 32.1 | 58 | 55 | 3 | 5.0 | 72 | 72 |
| State Sources | 18 | 0 | 18 | N/A | 256 | 364 | (108) | (29.7) | 602 | 602 |
| 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 | 8 | 158 | (150) | (95.1) | 0 | 0 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | 19 | 1 | 18 | 1,825.5 | 321 | 577 | (256) | (44.3) | 2,085 | 2,085 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 53 | 52 | (1) | (2.5) | 264 | 301 | 37 | 12.3 | 718 | 735 |
| Benefits | 21 | 22 | 1 | 4.5 | 118 | 129 | 11 | 8.5 | 311 | 315 |
| Purchased Services | 9 | 0 | (9) | N/A | 313 | 284 | (29) | (10.2) | 312 | 371 |
| Supplies & Materials | 11 | 3 | (8) | (270.4) | 240 | 15 | (225) | (1,498.3) | 300 | 300 |
| Chargebacks | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Capital Expenditures | 45 | 0 | (45) | N/A | 923 | 1,022 | 99 | 9.7 | 3,796 | 3,596 |
| Debt Service | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other | 3 | 0 | (3) | N/A | 117 | 0 | (117) | N/A | 0 | 120 |
| Total Expenditures | 142 | 77 | (65) | (85.0) | 1,975 | 1,751 | (224) | (12.8) | 5,436 | 5,436 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 1,265 | 1,265 |
| Operating Excess (Deficit) | (\$123) | (\$76) | (\$47) | (62.1) | (\$1,653) | (\$1,174) | (\$479) | (40.8) | (\$2,086) | (\$2,086) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|----------------|------------------|----------------|----------------|------------------|------------------|----------------|---------------|---------------|------------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$935 | \$935 |
| Interest | 0 | 0 | 0 | N/A | 1 | (727) | 728 | 100.2 | 1 | 1 |
| Tuition, Fees, Admissions | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other Local Revenues | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| State Sources | 61 | 64 | (3) | (5.2) | 174 | 168 | 6 | 3.6 | 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 | (135) | 0 | (135) | N/A | 52 | 0 | 52 | N/A | 0 | 0 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | (75) | 64 | (139) | (216.4) | 227 | (559) | 786 | 140.7 | 1,104 | 1,104 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 6 | 6 | (0) | (7.6) | 31 | 16 | (15) | (94.6) | 92 | 92 |
| Benefits | 2 | 1 | (1) | (115.5) | 11 | 4 | (7) | (180.7) | 30 | 30 |
| Purchased Services | 2 | 2 | (0) | (12.1) | 48 | 40 | (8) | (20.4) | 0 | 79 |
| Supplies & Materials | 2 | 24 | 22 | 89.7 | 2 | 27 | 25 | 90.9 | 0 | 36 |
| Chargebacks | (2) | 0 | 2 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Capital Expenditures | 512 | 2,825 | 2,313 | 81.9 | 6,852 | 9,037 | 2,185 | 24.2 | 980 | 8,379 |
| Debt Service | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other | 0 | 0 | 0 | N/A | 2 | 2 | (0) | (0.6) | 0 | 90 |
| Total Expenditures | 523 | 2,858 | 2,335 | 81.7 | 6,947 | 9,126 | 2,179 | 23.9 | 1,102 | 8,706 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | (\$597) | (\$2,794) | \$2,197 | 78.6 | (\$6,720) | (\$9,685) | \$2,965 | 30.6 | \$2 | (\$7,603) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|---------------|-------------|----------------|---------------|------------------|------------------|----------------|---------------|----------------|----------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ Variance | % Variance | Adopted | Revised |
| <u>Revenues</u> | | | | | | | | | | |
| Levy | \$0 | \$0 | \$0 | N/A | \$0 | \$0 | \$0 | N/A | \$14,496 | \$14,496 |
| 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 | 0 | 0 | N/A | 0 | 0 |
| State Sources | 102 | 45 | 57 | 125.7 | 907 | 1,402 | (495) | (35.3) | 2,709 | 2,709 |
| Federal Aids from MDE | 0 | 0 | 0 | N/A | 510 | 0 | 510 | N/A | 0 | 0 |
| Federal Direct Aids | 0 | 0 | 0 | N/A | 0 | 571 | (571) | (100.0) | 1,117 | 1,117 |
| 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 | 102 | 45 | 57 | 125.7 | 1,417 | 1,973 | (556) | (28.2) | 18,322 | 18,322 |
| <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 | 0 | 2 | 2 | 100.0 | 5,097 | 5,241 | 144 | 2.8 | 21,088 | 21,088 |
| Other | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Expenditures | 0 | 2 | 2 | 100.0 | 5,097 | 5,241 | 144 | 2.8 | 21,088 | 21,088 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 4,900 | 4,900 |
| Operating Excess (Deficit) | \$102 | \$43 | \$59 | 136.1 | (\$3,680) | (\$3,268) | (\$412) | (12.6) | \$2,135 | \$2,135 |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|---------------|------------|----------------|---------------|------------------|---------------|----------------|---------------|---------------|---------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ 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 | 4 | (13) | 17 | 127.8 | 12 | 12 |
| Tuition, Fees, Admissions | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Other Local Revenues | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 220 | 220 |
| 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 | 4 | (13) | 17 | 127.8 | 232 | 232 |
| <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 | 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 | 0 | 0 | 0 | N/A | 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 | \$4 | (\$13) | \$17 | 127.8 | (\$18) | (\$18) |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|---------------|-------------|----------------|---------------|------------------|--------------|----------------|---------------|---------------|-------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ 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 | 67 | 2 | 3.1 | 395 | 361 | 34 | 9.4 | 785 | 785 |
| 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 | 67 | 2 | 3.1 | 395 | 361 | 34 | 9.4 | 785 | 785 |
| <u>Expenditures</u> | | | | | | | | | | |
| Salaries | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Benefits | 49 | 41 | (8) | (20.5) | 207 | 202 | (5) | (2.5) | 700 | 700 |
| Purchased Services | 4 | 4 | (0) | (9.9) | 22 | 22 | (0) | (0.2) | 54 | 54 |
| 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 | 54 | 45 | (9) | (19.5) | 229 | 224 | (5) | (2.2) | 754 | 754 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | \$15 | \$22 | (\$7) | (30.4) | \$166 | \$137 | \$29 | 21.2 | \$31 | \$31 |

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

| | CURRENT MONTH | | | | YEAR - TO - DATE | | | | ANNUAL BUDGET | |
|-----------------------------------|---------------|------------|----------------|---------------|------------------|------------|----------------|---------------|---------------|--------------|
| | FY2014 | FY2013 | \$ Variance | % Variance | FY2014 | FY2013 | \$ 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 | 5 | 5 |
| Tuition, Fees, Admissions | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 970 | 970 |
| Other Local Revenues | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 225 | 225 |
| 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 | 538 | 538 |
| Sale of Bonds or Loans | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Total Revenues | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 1,738 | 1,738 |
| <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 | 1,070 | 1,070 |
| Supplies & Materials | 0 | 0 | 0 | N/A | 1 | 0 | (1) | N/A | 630 | 630 |
| 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 |
| Total Expenditures | 0 | 0 | 0 | N/A | 1 | 0 | (1) | N/A | 1,738 | 1,738 |
| Transfers In (Out) | 0 | 0 | 0 | N/A | 0 | 0 | 0 | N/A | 0 | 0 |
| Operating Excess (Deficit) | \$0 | \$0 | \$0 | N/A | (\$1) | \$0 | (\$1) | N/A | \$0 | \$0 |

November 13
ALL FUNDS

BALANCE SHEET

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 |
|--------------------------------|-----------------|-----------------|------------------|
| Cash / Investments | \$50,854 | \$50,413 | \$69,135 |
| Taxes & Credits Receivable | 5,404 | 19,527 | 4,351 |
| Accounts / Interest Receivable | 222 | 310 | 442 |
| Due from Other Funds | 202 | 202 | 228 |
| Due from Other MN Districts | 0 | 1,037 | 925 |
| Due From MDE | 11,127 | 11,262 | 27,316 |
| Due From Federal thru MDE | 0 | 2,108 | 35 |
| Due From Federal - Direct | 0 | 873 | 0 |
| Due from Other Governments | 0 | 123 | 0 |
| Inventory | 362 | 390 | 1,552 |
| Prepays | 53 | 97 | 44 |
| Total Assets | \$68,223 | \$86,340 | \$104,027 |

| LIABILITIES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|-----------------|-----------------|-----------------|
| Tax and Aid Anticipation Payable | \$ 22,000 | \$ 23,000 | \$ 23,000 |
| Accrued Interest Payable | 0 | 0 | 0 |
| Salaries Payable | (183) | 12,488 | (121) |
| Accounts Payable | 4,711 | 6,247 | 122 |
| Due to Other Funds | 202 | 202 | 228 |
| Due to Other MN Districts | 0 | 106 | 8 |
| Due to Other Governments | 0 | 0 | 0 |
| Claims Payable | 166 | 165 | 182 |
| Deferred Revenue | 1,516 | 1,870 | 2,613 |
| Taxes Levied for Subsequent Yr. | 22,151 | 22,151 | 19,985 |
| Property tax shift | (9) | (9) | (864) |
| Total Liabilities | \$50,554 | \$66,220 | \$45,153 |

| FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|-----------------------------|----------|----------|----------|
| Reserved for: | | | |
| Severance | \$0 | \$0 | \$0 |
| Nonspendable Inventory | 390 | 390 | 220 |
| Nonspendable Prepays | 97 | 97 | 78 |
| Staff Development | 179 | 179 | 236 |
| Reemployment comp | 0 | 0 | 0 |
| Basic skills | 231 | 231 | 305 |
| Learning development | 0 | 0 | 0 |
| Desegregation | 293 | 293 | 211 |
| Gifted and Talented | 0 | 0 | 0 |
| Pupil Transportation Safety | 0 | 0 | 0 |
| ECFE | 202 | 202 | 191 |
| Community Education | 359 | 359 | 281 |
| Community Services | 27 | 27 | 27 |
| Operating Capital | 0 | 0 | 0 |
| Facilities | 2,709 | 2,709 | 27,888 |
| Alternative facilities | 7,145 | 7,145 | 13,561 |
| Restricted Programs | 0 | 0 | 0 |
| Bond Refunding | 0 | 0 | 0 |
| Endowment | 1,890 | 1,886 | 1,900 |
| Encumbrances | 0 | 0 | 0 |
| Severance-Insurance Prem | 3,682 | 3,682 | 0 |
| Area Learning Center | 0 | 0 | 0 |
| Designated for: | | | |
| Textbooks | 502 | 502 | 273 |
| Carryovers | 319 | 319 | 328 |
| Operating Capital | 69 | 69 | 95 |
| Referendum | 0 | 0 | 0 |
| Undesignated | (423) | 2,032 | 13,280 |

Total Fund Balance \$17,669 \$20,120 \$58,874

Liabilities & Fund Balance \$68,223 \$86,340 \$104,027

November 13
General Fund

BALANCE SHEET

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 |
|--------------------------------|-----------------|-----------------|-----------------|
| Cash / Investments | \$41,353 | \$28,006 | \$35,419 |
| Taxes & Credits Receivable | (4,589) | 9,535 | (4,233) |
| Accounts / Interest Receivable | 185 | 71 | (167) |
| Due from Other Funds | 0 | 0 | 0 |
| Due from Other MN Districts | 0 | 989 | 901 |
| Due From MDE | 10,611 | 10,637 | 23,611 |
| Due From Federal thru MDE | 0 | 2,053 | 0 |
| Due From Federal - Direct | 0 | 63 | 0 |
| Due from Other Governments | 0 | 121 | 0 |
| Inventory | 115 | 106 | 156 |
| Prepays | 53 | 92 | 44 |
| Total Assets | \$47,727 | \$51,672 | \$55,731 |

| LIABILITIES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|-----------------|-----------------|-----------------|
| Tax and Aid Anticipation Payable | \$22,000 | \$23,000 | \$23,000 |
| Accrued Interest Payable | 0 | 0 | 0 |
| Salaries & Benefits Payable | (721) | 11,955 | (584) |
| Accounts Payable | 276 | 886 | 118 |
| Due to Other Funds | 149 | 149 | 171 |
| Due to Other MN Districts | 0 | 106 | 8 |
| Due to Other Governments | 0 | 0 | 0 |
| Claims Payable | 166 | 165 | 182 |
| Deferred Revenue | 596 | 771 | 598 |
| Taxes Levied for Subsequent Yr. | 4,983 | 4,983 | 5,461 |
| Property tax shift | (0) | (0) | (850) |
| Total Liabilities | \$27,449 | \$42,015 | \$28,104 |

| FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|---------------------------------------|-----------------|-----------------|-----------------|
| Reserved for: | | | |
| Severance | \$0 | \$0 | \$0 |
| Nonspendable Inventory | 106 | 106 | 131 |
| Nonspendable Prepays | 92 | 92 | 78 |
| Staff Development | 179 | 179 | 236 |
| Reemployment comp | 0 | 0 | 0 |
| Basic skills | 231 | 231 | 305 |
| Learning development | 0 | 0 | 0 |
| Integration | 293 | 293 | 211 |
| 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 |
| Severance-Insurance Prem | 3,682 | 3,682 | - |
| Encumbrances | 0 | 0 | 0 |
| Area Learning Center | 0 | 0 | 0 |
| Designated for: | | | |
| Textbooks | 0 | 0 | 0 |
| Carryovers | 306 | 306 | 307 |
| Operating Capital | 0 | 0 | 0 |
| Referendum | 0 | 0 | 0 |
| Undesignated | 15,390 | 4,769 | 26,359 |
| Total Fund Balance | \$20,278 | \$9,657 | \$27,627 |
| Liabilities & Fund Balance | \$47,727 | \$51,672 | \$55,731 |

Duluth Public Schools - ISD #709
November 13
Food Service Fund

BALANCE SHEET

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|----------------|----------------|--------------|-----------------------------|----------------|----------------|--------------|
| Cash / Investments | \$995 | \$970 | \$802 | Reserved for: | | | |
| Taxes & Credits Receivable | 0 | 0 | 0 | Severance | \$0 | \$0 | \$0 |
| Accounts / Interest Receivable | 5 | 2 | 44 | Nonspendable Inventory | 100 | 100 | 89 |
| 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 | 0 | 43 | 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 | 71 | 100 | 56 | Gifted and Talented | 0 | 0 | 0 |
| Prepays | 0 | 1 | 0 | Pupil Transportation Safety | 0 | 0 | 0 |
| | | | | ECFE | 0 | 0 | 0 |
| Total Assets | <u>\$1,071</u> | <u>\$1,117</u> | <u>\$937</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 | 67 | 18 | 59 | Restricted Programs | 0 | 0 | 0 |
| Accounts Payable | 0 | 30 | 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 | 903 | 969 | 789 |
| Property tax shift | 0 | 0 | 0 | | | | |
| Total Liabilities | <u>\$67</u> | <u>\$47</u> | <u>\$59</u> | Total Fund Balance | <u>\$1,004</u> | <u>\$1,070</u> | <u>\$878</u> |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | <u>\$1,071</u> | <u>\$1,117</u> | <u>\$937</u> |

November 13

BALANCE SHEET

Transportation Fund

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|--------------------------------|-----------|-----------|-----------|-----------------------------|-----------|-----------|-----------|
| Cash / Investments | (\$1,930) | (\$1,908) | (\$3,401) | Reserved for: | | | |
| Taxes & Credits Receivable | 0 | 0 | 0 | Severance | \$0 | \$0 | \$0 |
| Accounts / Interest Receivable | 20 | 80 | 145 | Nonspendable Inventory | 3 | 3 | 0 |
| Due from Other Funds | 0 | 0 | 0 | Nonspendable Prepaids | 0 | 0 | 0 |
| Due from Other MN Districts | 0 | 48 | 24 | Staff Development | 0 | 0 | 0 |
| Due From MDE | 48 | 0 | 2,166 | 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 | (4) | 3 | (8) | Gifted and Talented | 0 | 0 | 0 |
| Prepaids | 0 | 0 | 0 | Pupil Transportation Safety | 0 | 0 | 0 |
| | | | | ECFE | 0 | 0 | 0 |
| Total Assets | (\$1,866) | (\$1,777) | (\$1,074) | 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 | (2,022) | (1,844) | (1,208) |
| | | | | | | | |
| | | | | Total Fund Balance | (\$2,019) | (\$1,842) | (\$1,208) |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | (\$1,866) | (\$1,777) | (\$1,074) |

November 13

BALANCE SHEET

Community Service Fund

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|--------------|----------------|----------------|---------------------------------------|----------------|----------------|----------------|
| Cash / Investments | (\$255) | \$121 | \$139 | Reserved for: | | | |
| Taxes & Credits Receivable | 636 | 636 | 629 | Severance | \$0 | \$0 | \$0 |
| Accounts / Interest Receivable | 1 | 7 | 47 | Nonspendable Inventory | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | Nonspendable Prepays | 4 | 4 | 0 |
| Due from Other MN Districts | 0 | 0 | 0 | Staff development | 0 | 0 | 0 |
| Due From MDE | 188 | 345 | 514 | Reemployment comp | 0 | 0 | 0 |
| Due From Federal thru MDE | 0 | 11 | 0 | Basic skills | 0 | 0 | 0 |
| Due From Federal - Direct | 0 | 810 | 0 | Learning development | 0 | 0 | 0 |
| Due from Other Governments | 0 | 2 | 0 | Desegregation | 0 | 0 | 0 |
| Inventory | (2) | 0 | (3) | Gifted and Talented | 0 | 0 | 0 |
| Prepays | 0 | 4 | 0 | Pupil Transportation Safety | 0 | 0 | 0 |
| | | | | ECFE | 202 | 202 | 191 |
| Total Assets | \$568 | \$1,935 | \$1,326 | Community Education | 359 | 359 | 281 |
| | | | | Community Services | 27 | 27 | 27 |
| 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 | 242 | 453 | 198 | Restricted Programs | 0 | 0 | 0 |
| Accounts Payable | 0 | 148 | 0 | Escrow Account | 0 | 0 | 0 |
| Due to Other Funds | 53 | 53 | 57 | 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 | 61 | 124 | 60 | Operating Capital | 0 | 0 | 0 |
| Taxes Levied for Subsequent Yr. | 575 | 575 | 569 | Undesignated | (945) | 0 | (43) |
| Property tax shift | (9) | (9) | (14) | | | | |
| Total Liabilities | \$922 | \$1,344 | \$870 | Total Fund Balance | (\$354) | \$591 | \$456 |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | \$568 | \$1,935 | \$1,326 |

November 13

BALANCE SHEET

Capital Expenditures

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|------------------|------------------|------------------|---------------------------------------|------------------|------------------|------------------|
| Cash / Investments | (\$8,555) | (\$6,910) | (\$7,755) | Reserved for: | | | |
| Taxes & Credits Receivable | 0 | 0 | 0 | Severance | \$0 | \$0 | \$0 |
| Accounts / Interest Receivable | 2 | 4 | 360 | Nonspendable Inventory | 182 | 182 | 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 | 182 | 182 | 1,351 | Gifted and Talented | 0 | 0 | 0 |
| Prepays | 0 | 0 | 0 | Pupil Transportation Safety | 0 | 0 | 0 |
| | | | | ECFE | 0 | 0 | 0 |
| Total Assets | (\$8,372) | (\$6,724) | (\$6,044) | 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 | 73 | 26 | 70 | Restricted Programs | 0 | 0 | 0 |
| Accounts Payable | 2 | 43 | 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 | 502 | 502 | 273 |
| Deferred Revenue | 182 | 182 | 1,351 | School Carryover | 13 | 13 | 21 |
| Taxes Levied for Subsequent Yr. | 0 | 0 | 0 | Operating Capital | 69 | 69 | 95 |
| Property tax shift | 0 | 0 | 0 | Undesignated | (9,393) | (7,740) | (7,854) |
| Total Liabilities | \$256 | \$250 | \$1,421 | Total Fund Balance | (\$8,628) | (\$6,975) | (\$7,465) |
| | | | | Liabilities & Fund Balance | (\$8,372) | (\$6,724) | (\$6,044) |

November 13

BALANCE SHEET

Building Construction Fund

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|----------------|-----------------|-----------------|-----------------------------|----------------|-----------------|-----------------|
| Cash / Investments | \$7,417 | \$14,479 | \$31,695 | Reserved for: | | | |
| Taxes & Credits Receivable | 0 | 0 | 0 | Severance | \$0 | \$0 | \$0 |
| Accounts / Interest Receivable | 0 | 135 | 12 | 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 | 23 | 23 | 60 | 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>\$7,440</u> | <u>\$14,637</u> | <u>\$31,767</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 | 2,709 | 2,709 | 27,888 |
| Accrued Interest Payable | 0 | 0 | 0 | Alternative facilities | 7,145 | 7,145 | 13,561 |
| Salaries Payable | 6 | 9 | 2 | Restricted Programs | 0 | 0 | 0 |
| Accounts Payable | 4,300 | 4,774 | 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 | (6,720) | 0 | (9,684) |
| Property tax shift | 0 | 0 | 0 | | | | |
| Total Liabilities | <u>\$4,306</u> | <u>\$4,783</u> | <u>\$2</u> | Total Fund Balance | <u>\$3,134</u> | <u>\$9,854</u> | <u>\$31,765</u> |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | <u>\$7,440</u> | <u>\$14,637</u> | <u>\$31,767</u> |

November 13

BALANCE SHEET

Debt Service Fund

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|-----------------|-----------------|-----------------|---------------------------------------|-----------------|-----------------|-----------------|
| Cash / Investments | \$8,955 | \$12,771 | \$9,395 | Reserved for: | | | |
| Taxes & Credits Receivable | 9,357 | 9,357 | 7,955 | 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 | 257 | 257 | 965 | 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 | \$18,569 | \$22,386 | \$18,315 | 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 | 129 | 266 | 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 | 688 | 688 | 602 | Operating Capital | 0 | 0 | 0 |
| Taxes Levied for Subsequent Yr. | 16,593 | 16,593 | 13,955 | Undesignated | 1,159 | 4,838 | 3,758 |
| Property tax shift | 0 | 0 | 0 | | | | |
| Total Liabilities | \$17,410 | \$17,547 | \$14,557 | Total Fund Balance | \$1,159 | \$4,838 | \$3,758 |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | \$18,569 | \$22,386 | \$18,315 |

November 13

BALANCE SHEET

Trust & Agency Funds

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|----------------|----------------|----------------|-----------------------------|----------------|----------------|----------------|
| Cash / Investments | \$1,679 | \$1,676 | \$1,674 | Reserved for: | | | |
| Taxes & Credits Receivable | 0 | 0 | 0 | Severance | \$0 | \$0 | \$0 |
| Accounts / Interest Receivable | 9 | 9 | 0 | Nonspendable Inventory | 0 | 0 | 0 |
| Due from Other Funds | 202 | 202 | 228 | 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>\$1,890</u> | <u>\$1,886</u> | <u>\$1,902</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 | 1,890 | 1,886 | 1,900 |
| 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>\$1,890</u> | <u>\$1,886</u> | <u>\$1,900</u> |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | <u>\$1,890</u> | <u>\$1,886</u> | <u>\$1,902</u> |

November 13

BALANCE SHEET

Dental Internal Service Fund

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|---------------|--------------|-------------|-----------------------------|--------------|---------------|-------------|
| Cash / Investments | \$100 | \$112 | \$45 | 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 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 |
| Total Assets | <u>\$101</u> | <u>\$114</u> | <u>\$46</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 | 63 | 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 | 0 | 0 | 0 |
| Deferred Revenue | (10) | 105 | 0 | Operating Capital | 0 | 0 | 0 |
| Taxes Levied for Subsequent Yr. | 0 | 0 | 0 | Undesignated | 111 | (55) | 42 |
| Property tax shift | 0 | 0 | 0 | | | | |
| Total Liabilities | <u>(\$10)</u> | <u>\$168</u> | <u>\$4</u> | Total Fund Balance | <u>\$111</u> | <u>(\$55)</u> | <u>\$42</u> |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | <u>\$101</u> | <u>\$114</u> | <u>\$46</u> |

November 13
Student Activities

BALANCE SHEET

| ASSETS | 11/30/13 | 06/30/13 | 11/30/12 | FUND BALANCES | 11/30/13 | 06/30/13 | 11/30/12 |
|----------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------------|-----------------------|-----------------------|-----------------------|
| Cash / Investments | \$1,094 | \$1,094 | \$1,122 | 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 |
| Total Assets | <u>\$1,094</u> | <u>\$1,094</u> | <u>\$1,122</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 | 1,094 | 1,094 | 1,122 |
| Property tax shift | 0 | 0 | 0 | | | | |
| Total Liabilities | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | Total Fund Balance | <u>\$1,094</u> | <u>\$1,094</u> | <u>\$1,122</u> |
| | | | | | | | |
| | | | | Liabilities & Fund Balance | <u>\$1,094</u> | <u>\$1,094</u> | <u>\$1,122</u> |