

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$7	\$0	\$7	N/A	\$20,387	\$20,562
Tuition, Fees, Admissions	450	409	41	10.0	2,067	2,121	(54)	(3)	3,116	3,157
Other Local Revenues	261	842	(581)	(69)	10,531	(578)	11,109	1,922	5,936	7,232
State Sources	7,287	353	6,934	1,964	61,031	41,981	19,050	45	82,377	82,852
Federal Aids from MDE	924	1,341	(417)	(31)	5,990	10,864	(4,874)	(45)	9,568	14,299
Federal Direct Aids	-	313	(313)	(100)	2,397	3,224	(827)	(26)	3,116	3,913
Local Sales	671	93	578	622	1,296	939	357	38	11,048	14,258
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	6,568
Total Revenues	9,593	3,351	6,242	186.3	83,318	58,551	24,767	42.3	135,548	152,840
<u>Expenditures</u>										
Salaries	4,983	5,196	213	4	38,040	38,587	547	1	61,178	64,130
Benefits	2,336	2,391	55	2	18,596	18,771	175	1	28,488	29,547
Purchased Services	1,192	1,530	338	22	8,480	10,054	1,574	16	11,238	13,059
Supplies & Materials	396	290	(106)	(37)	3,137	2,573	(564)	(22)	4,612	5,645
Chargebacks	1	2	1	61	2	(2)	(4)	(183)	(89)	(118)
Capital Expenditures	8,537	6,160	(2,377)	(39)	82,686	32,554	(50,132)	(154)	83,686	135,735
Debt Service	(58)	11,477	11,535	101	16,225	25,168	8,943	36	16,215	16,245
Other	290	(382)	(672)	(176)	8,590	1,155	(7,435)	(644)	5,686	10,656
Total Expenditures	17,677	26,664	8,987	34	175,755	128,860	(46,895)	(36)	211,015	274,899
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(8,084)	(\$23,313)	15,229	65	(92,437)	(70,309)	(22,128)	(31)	(\$75,467)	(\$122,059)

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	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$7	\$0	\$7	N/A	\$7,497	\$7,497
Tuition, Fees, Admissions	59	192	(133)	(69)	1,016	1,075	(59)	(6)	1,339	1,341
Other Local Revenues	100	94	6	6	1,250	1,034	216	21	580	1,536
State Sources	6,369	147	6,222	4,233	54,225	36,973	17,252	47	72,048	72,462
Federal Aids from MDE	696	1,127	(431)	(38)	4,180	8,965	(4,785)	(53)	6,638	11,002
Federal Direct Aids	0	12	(12)	(100)	89	115	(26)	(23)	147	148
Local Sales	0	1	(1)	(100)	7	1	6	566	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	7,224	1,573	5,651	359	60,773	48,163	12,610	26	88,249	93,986
<u>Expenditures</u>										
Salaries	4,372	4,502	130	3	32,924	33,146	222	1	53,557	56,070
Benefits	2,050	2,092	42	2	16,307	16,222	(85)	(1)	25,045	25,924
Purchased Services	666	803	137	17	4,754	4,957	203	4	6,681	7,609
Supplies & Materials	92	100	8	8	990	1,009	19	2	1,242	2,168
Chargebacks	1	0	(1)	N/A	(3)	(14)	(11)	(78)	(393)	(415)
Capital Expenditures	(1)	65	66	101	577	213	(364)	(171)	719	1,399
Debt Service	15	0	(15)	N/A	15	0	(15)	N/A	0	20
Other	88	4	(84)	(2,089)	1,532	278	(1,254)	(451)	1,697	2,471
Total Expenditures	7,284	7,566	282	4	57,095	55,811	(1,284)	(2)	88,549	95,245
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	(\$59)	(\$5,993)	5,934	99	3,678	(7,648)	11,326	148	(\$300)	(\$1,260)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$7	\$0	\$7	N/A	\$6,836	\$6,836
Tuition, Fees, Admissions	1	139	(138)	(99)	689	558	131	23	969	969
Other Local Revenues	45	85	(40)	(47)	204	398	(194)	(49)	449	518
State Sources	6,247	147	6,100	4,150	52,714	35,790	16,924	47	67,011	67,016
Federal Aids from MDE	0	589	(589)	(100)	407	5,464	(5,057)	(93)	600	1489
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	1	(1)	(100)	7	1	6	566	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	6,292	961	5,331	555	54,027	42,211	11,816	28	75,865	76,828
<u>Expenditures</u>										
Salaries	3,718	3,806	88	2	27,776	27,938	162	1	46,232	46,917
Benefits	1,742	1,781	39	2	13,992	13,927	(65)	(0)	21,830	22,114
Purchased Services	526	716	190	27	3,973	4,179	206	5	5,651	5,698
Supplies & Materials	64	76	12	16	616	736	120	16	991	1,193
Chargebacks	1	0	(1)	N/A	(5)	(20)	(15)	(73)	(467)	(442)
Capital Expenditures	1	64	63	98	42	139	97	70	689	609
Debt Service	15	0	(15)	N/A	15	0	(15)	N/A	0	20
Other	6	1	(5)	(538)	1,351	46	(1,305)	(2,836)	1,239	1,788
Total Expenditures	6,074	6,444	370	6	47,760	46,945	(815)	(2)	76,165	77,898
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$218	(\$5,483)	5,701	104	6,267	(4,734)	11,001	232	(\$300)	(\$1,069)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$661	\$661
Tuition, Fees, Admissions	58	53	5	10	327	517	(190)	(37)	370	372
Other Local Revenues	55	9	46	515	1,046	636	410	64	130	1,017
State Sources	122	0	122	N/A	1,511	1,183	328	28	5,037	5,447
Federal Aids from MDE	696	538	158	29	3,774	3,501	273	8	6,038	9,512
Federal Direct Aids	0	12	(12)	(100)	89	115	(26)	(23)	147	148
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	932	612	320	52	6,747	5,952	795	13	12,383	17,157
<u>Expenditures</u>										
Salaries	654	696	42	6	5,148	5,208	60	1	7,325	9,153
Benefits	308	311	3	1	2,314	2,295	(19)	(1)	3,215	3,810
Purchased Services	140	87	(53)	(61)	780	778	(2)	(0)	1,030	1,910
Supplies & Materials	28	24	(4)	(17)	374	273	(101)	(37)	251	975
Chargebacks	0	0	0	N/A	2	6	4	60	74	27
Capital Expenditures	(2)	1	3	322	535	74	(461)	(622)	31	790
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	81	3	(78)	(2,606)	182	232	50	22	458	683
Total Expenditures	1,210	1,122	(88)	(8)	9,336	8,866	(470)	(5)	12,383	17,347
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$278)	(510)	232	46	(2,589)	(2,914)	325	11	\$0	(\$190)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$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	8	0	8	N/A	4	19
State Sources	14	14	(0)	(2)	87	100	(13)	(13)	148	148
Federal Aids from MDE	152	149	3	2	1,182	1,251	(69)	(6)	1,891	1,891
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	93	92	1	1	708	700	8	1	1,177	1,177
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	259	255	4	2	1,985	2,051	(66)	(3)	3,220	3,235
<u>Expenditures</u>										
Salaries	73	75	2	3	591	616	25	4	958	958
Benefits	37	36	(1)	(3)	277	281	4	1	459	459
Purchased Services	5	7	2	32	65	63	(2)	(3)	103	112
Supplies & Materials	115	137	22	16	965	881	(84)	(10)	1,565	1,561
Chargebacks	0	0	0	N/A	0	1	1	53	106	106
Capital Expenditures	0	4	4	100	6	89	83	93	1	10
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	(0)	(1)	(1)	(71)	7	8	1	9	28	30
Total Expenditures	229	258	29	11	1,911	1,939	28	1	3,220	3,235
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$30	(\$3)	\$33	1,093	74	112	(38)	(34)	(\$0)	(\$0)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	(0)	0	(0)	N/A	(0)	0	(0)	(124)	0	0
Other Local Revenues	5	0	5	N/A	5	30	(25)	(82)	0	5
State Sources	340	0	340	N/A	2,516	1,730	786	45	4,572	4,572
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	3	1	2	205	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	346	0	346	N/A	2,524	1,761	763	43	4,572	4,577
<u>Expenditures</u>										
Salaries	95	102	7	7	744	785	41	5	1,016	1,016
Benefits	70	59	(11)	(19)	498	474	(24)	(5)	650	651
Purchased Services	228	514	286	56	2,469	2,435	(34)	(1)	2,995	2,995
Supplies & Materials	30	14	(16)	(117)	203	178	(25)	(14)	271	276
Chargebacks	0	0	0	N/A	1	1	0	1	1	1
Capital Expenditures	(2)	0	2	N/A	84	165	81	49	90	90
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	1	1	95	0	0
Total Expenditures	420	689	269	39	3,999	4,039	40	1	5,023	5,029
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$75)	(\$689)	\$614	89	(1,475)	(2,278)	803	35	(\$452)	(\$452)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,045	\$1,052
Tuition, Fees, Admissions	118	217	(99)	(46)	779	825	(46)	(6)	1,049	1,088
Other Local Revenues	83	83	(0)	(0)	615	520	95	18	443	740
State Sources	348	17	331	1,945	1,538	918	620	68	1,895	1,954
Federal Aids from MDE	77	65	12	18	627	648	(21)	(3)	1,039	1,406
Federal Direct Aids	0	301	(301)	(100)	1,144	2,760	(1,616)	(59)	1,804	2,601
Local Sales	1	0	1	N/A	1	1	(0)	(26)	0	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	626	683	(57)	(8)	4,704	5,672	(968)	(17)	7,275	8,841
<u>Expenditures</u>										
Salaries	363	435	72	17	2,973	3,290	317	10	4,501	4,933
Benefits	142	169	27	16	1,170	1,272	102	8	1,690	1,866
Purchased Services	46	172	127	74	578	1,527	949	62	372	918
Supplies & Materials	10	17	7	40	157	180	23	13	262	331
Chargebacks	0	0	0	N/A	3	3	(0)	(6)	197	190
Capital Expenditures	2	0	(2)	N/A	31	14	(17)	(119)	10	57
Debt Service	0	0	0	N/A	0	0	0	N/A	0	
Other	0	2	2	76	25	14	(11)	(75)	212	561
Total Expenditures	562	795	233	29	4,937	6,300	1,363	22	7,243	8,857
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	\$64	(\$112)	\$176	157	(233)	(628)	395	63	\$33	(\$16)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,518	\$1,518
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	50	50
Other Local Revenues	17	17	0	1	1,352	201	1,151	573	216	239
State Sources	50	0	50	N/A	513	390	123	32	731	731
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	447	0	447	N/A	447	37	410	1,108	4,774	4,774
Sale of Bonds or Loans	0	581	0	0	3	581	0	0	0	3
Total Revenues	514	598	497	83	2,315	1,209	1,684	139	7,289	7,315
<u>Expenditures</u>										
Salaries	73	75	2	2	745	686	(59)	(9)	1,067	1,067
Benefits	34	32	(2)	(6)	317	297	(20)	(7)	409	409
Purchased Services	(17)	25	42	167	278	381	103	27	255	341
Supplies & Materials	(1)	21	22	103	663	94	(569)	(605)	710	680
Chargebacks	0	2	2	100	0	6	6	100	0	0
Capital Expenditures	(69)	45	114	254	2,520	328	(2,192)	(668)	2,467	2,922
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	122	(664)	(786)	(118)	3,352	243	(3,109)	(1,280)	3,716	3,744
Total Expenditures	143	(464)	(607)	(131)	7,877	2,035	(5,842)	(287)	8,622	9,161
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$371	\$1,062	(\$691)	(65)	(5,561)	(826)	(4,735)	(573)	(\$1,334)	(\$1,846)

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<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	0	0	0	N/A	\$0	\$168
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	646	(646)	(100)	690	(2,462)	3,152	128	4,150	4,150
State Sources	0	0	0	N/A	163	139	24	17	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	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	6,523	103,782	0	0	0	6,523
Total Revenues	0	646	(646)	(100)	7,375	101,459	3,176	3	4,318	11,009
<u>Expenditures</u>										
Salaries	8	7	(1)	(7)	62	64	2	3	79	87
Benefits	3	3	(0)	(3)	27	25	(2)	(8)	35	37
Purchased Services	82	9	(73)	(812)	154	513	359	70	0	252
Supplies & Materials	1	1	(0)	(18)	11	8	(3)	(42)	0	68
Chargebacks	0	0	0	N/A	0	1	1	98	0	0
Capital Expenditures	8,608	6,046	(2,562)	(42)	79,469	31,735	(47,734)	(150)	80,399	131,257
Debt Service	(74)	0	74	N/A	0	0	0	N/A	0	0
Other	75	277	202	73	3,669	593	(3,076)	(519)	0	3,816
Total Expenditures	8,703	6,343	(2,360)	(37.2)	83,391	32,939	(50,452)	(153.2)	80,512	135,517
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$8,703)	(\$5,697)	(\$3,006)	(52.8)	(\$76,016)	\$68,520	(\$144,536)	(210.9)	(\$76,194)	(\$124,507)

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	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$10,328	\$10,328
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	2	(2)	(100.0)	6,554	2	6,552	#####	0	0
State Sources	166	175	(9)	(5)	1,989	1,731	258	15	2,816	2,816
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	1,164	349	815	233.5	1,164	1,164
Local Sales	0	0	0	N/A	0	0	0	N/A	4,563	7,773
Sale of Bonds or Loans	0	10,734	(10,734)	(100.0)	42	13,347	(13,305)	(100)	0	42
Total Revenues	166	10,911	(10,745)	(98.5)	9,749	15,429	(5,680)	(36.8)	18,871	22,123
<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	11,477	11,477	100	16,210	25,168	8,958	36	16,215	16,225
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	0	11,477	11,477	100	16,210	25,168	8,958	36	16,215	16,225
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$166	(\$566)	\$732	129	(6,460)	(9,739)	3,279	34	\$2,656	\$5,898

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$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	2	0	2	N/A	325	325
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	13	(13)	(100.0)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	0	N/A	2	13	(11)	(82.7)	325	325
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	200	200	100	200	200
Purchased Services	0	0	0	N/A	0	0	(0)	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	10	10	100	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	210	210	100.0	200	200
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	\$2	(\$197)	\$199	101.1	\$125	\$125

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2011	FY2010	\$ Variance	% Variance	FY2011	FY2010	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	272	0	272	N/A	272	221	51	23.3	677	677
Other Local Revenues	55	0	55	N/A	55	97	(42)	(43.2)	217	217
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	130	0	130	N/A	130	186	(56)	(30.0)	534	534
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	458	0	458	N/A	458	504	(46)	(9.2)	1,429	1,429
<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	183	0	(183)	N/A	183	178	(5)	(2.6)	833	833
Supplies & Materials	148	0	(148)	N/A	148	223	75	33.7	562	562
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	5	0	(5)	N/A	5	18	13	72.9	34	34
Total Expenditures	335	0	(335)	N/A	335	419	84	19.9	1,429	1,429
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$122	\$0	\$122	N/A	\$122	\$85	\$37	44.0	\$0	\$0

March 11

BALANCE SHEET

ALL FUNDS

ASSETS	03/31/11	06/30/10	03/31/10
Cash / Investments	\$150,285	\$218,846	\$227,263
Taxes & Credits Receivable	4,043	16,471	3,594
Accounts / Interest Receivable	110	5,357	44
Due from Other Funds	0	156	81
Due from Other MN Districts	0	776	30
Due From MDE	19,987	20,274	7,903
Due From Federal thru MDE	34	2,123	42
Due From Federal - Direct	0	844	0
Due from Other Governments	0	74	0
Inventory	245	260	273
Prepays	67	107	90
Total Assets	<u>\$174,773</u>	<u>\$265,288</u>	<u>\$239,319</u>

LIABILITIES	03/31/11	06/30/10	03/31/10
Tax and Aid Anticipation Payable	\$20,072	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	1,246	14,382	449
Accounts Payable	194	10,827	1,837
Due to Other Funds	0	156	81
Due to Other MN Districts	0	53	64
Due to Other Governments	0	1	0
Claims Payable	(170)	134	(109)
Deferred Revenue	11	447	22
Taxes Levied for Subsequent Yr.	22,613	22,613	21,559
Severance Obligation	0	0	0
Total Liabilities	<u>\$43,966</u>	<u>\$48,613</u>	<u>\$23,903</u>

FUND BALANCES	03/31/11	06/30/10	03/31/10
Reserved for:			
Severance	\$0	\$0	\$2,000
Inventory	260	260	287
Prepays	107	107	92
Staff Development	370	370	500
Reemployment comp	0	0	0
Basic skills	89	89	182
Learning development	167	167	0
Desegregation	101	101	41
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	188	188	187
Community Education	78	78	184
Community Services	0	0	0
Operating Capital	369	369	2,142
Facilities	48,520	48,520	90,316
Alternative facilities	1,247	1,247	0
Restricted Programs	0	0	10
Bond Refunding	0	0	0
Endowment	1,799	1,796	1,651
Encumbrances	143,325	143,325	33,947
Severance-Insurance Prem	3,499	3,499	2,500
Area Learning Center	0	0	0
Designated for:			
Textbooks	0	0	0
Carryovers	730	730	991
Operating Capital	300	300	600
Referendum	0	0	47
Undesignated	(70,341)	15,529	79,739
Total Fund Balance	<u>\$130,807</u>	<u>\$216,675</u>	<u>\$215,416</u>

Liabilities & Fund Balance	<u>\$174,773</u>	<u>\$265,288</u>	<u>\$239,319</u>
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March 11

BALANCE SHEET

General Fund

ASSETS	03/31/11	06/30/10	03/31/10
Cash / Investments	\$29,648	\$5,974	\$11,178
Taxes & Credits Receivable	(4,229)	8,199	(4,360)
Accounts / Interest Receivable	39	34	22
Due from Other Funds	0	18	81
Due from Other MN Districts	0	776	30
Due From MDE	18,689	18,764	7,378
Due From Federal thru MDE	0	2,042	0
Due From Federal - Direct	0	10	0
Due from Other Governments	0	50	0
Inventory	214	171	224
Prepays	67	93	90
Total Assets	\$44,428	\$36,130	\$14,643

LIABILITIES	03/31/11	06/30/10	03/31/10
Tax and Aid Anticipation Payable	\$20,072	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(558)	13,612	(1,111)
Accounts Payable	111	536	1,494
Due to Other Funds	0	69	0
Due to Other MN Districts	0	53	64
Due to Other Governments	0	1	0
Claims Payable	(219)	134	(150)
Deferred Revenue	9	388	10
Taxes Levied for Subsequent Yr.	8,598	8,598	8,160
Severance Obligation	0	0	0
Total Liabilities	\$28,013	\$23,393	\$8,467

FUND BALANCES	03/31/11	06/30/10	03/31/10
Reserved for:			
Severance	\$0	\$0	\$2,000
Inventory	171	171	173
Prepays	93	93	90
Staff Development	370	370	500
Reemployment comp	-	-	-
Basic skills	89	89	182
Learning development	167	167	-
Desegregation	101	101	41
Bus Purchases	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	10
Escrow Account	0	0	0
Severance-Insurance Prem	3,499	3,499	2,500
Encumbrances	0	0	0
Area Learning Center	0	0	-
Designated for:			
Textbooks	0	0	-
Carryovers	315	315	554
Operating Capital	300	300	600
Referendum	0	0	47
Undesignated	11,311	7,633	(521)
Total Fund Balance	\$16,415	\$12,737	\$6,176
Liabilities & Fund Balance	\$44,428	\$36,130	\$14,643

Duluth Public Schools - ISD #709
 March 11
 Food Service Fund

BALANCE SHEET

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	\$777	\$520	\$712	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	8	4	0	Inventory	89	89	114
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	1	1	0	Reemployment comp	0	0	0
Due From Federal thru MDE	34	34	42	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	60	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$864</u>	<u>\$649</u>	<u>\$814</u>	Community Education	0	0	0
				Community Services	0	0	0
				Operating Capital	0	0	0
				Facilities	0	0	0
				Alternative facilities	0	0	0
				Restricted Programs	0	0	0
				Escrow Account	0	0	0
				Endowment	0	0	0
				Encumbrances	0	0	0
				Designated for:			
				Textbooks	0	0	0
				Operating Capital	0	0	0
				Undesignated	583	509	493
				Total Fund Balance	<u>\$672</u>	<u>\$599</u>	<u>\$607</u>
				Liabilities & Fund Balance	<u>\$864</u>	<u>\$649</u>	<u>\$814</u>

March 11

BALANCE SHEET

Transportation Fund

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	(\$1,579)	(\$371)	(\$986)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	48	10	6	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	5	5	1
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	67	67	26	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	19	0	Desegregation	0	0	0
Inventory	(7)	0	(7)	Bus Purchases	0	0	0
Prepays	0	5	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$1,472)	(\$270)	(\$961)	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	336	40	342	Restricted Programs	0	0	0
Accounts Payable	3	39	(6)	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	12	0	11	Textbooks	0	0	0
Deferred Revenue	0	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	(1,828)	(354)	(1,309)
Severance Obligation	0	0	0				
Total Liabilities	\$352	\$79	\$347	Total Fund Balance	(\$1,823)	(\$349)	(\$1,308)
				Liabilities & Fund Balance	(\$1,472)	(\$270)	(\$961)

March 11

BALANCE SHEET

Community Service Fund

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	\$800	\$404	\$794	Reserved for:			
Taxes & Credits Receivable	650	650	640	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	0	1	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	10	10	1
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	453	665	203	Reemployment comp	0	0	0
Due From Federal thru MDE	0	47	0	Basic skills	0	0	0
Due From Federal - Direct	0	834	0	Learning development	0	0	0
Due from Other Governments	0	4	0	Desegregation	0	0	0
Inventory	(5)	0	(5)	Bus Purchases	0	0	0
Prepays	0	10	0	Pupil Transportation Safety	0	0	0
				ECFE	188	188	187
Total Assets	\$1,900	\$2,615	\$1,633	Community Education	78	78	184
				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	656	677	788	Restricted Programs	0	0	0
Accounts Payable	9	364	2	Escrow Account	0	0	0
Due to Other Funds	0	69	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	19	0	21	Textbooks	0	0	0
Deferred Revenue	0	57	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	1,093	1,093	1,066	Undesignated	(153)	80	(616)
Severance Obligation	0	0	0				
Total Liabilities	\$1,777	\$2,260	\$1,877	Total Fund Balance	\$122	\$355	(\$244)
				Liabilities & Fund Balance	\$1,900	\$2,615	\$1,633

March 11

BALANCE SHEET

Capital Expenditures

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	(\$3,803)	\$1,171	\$1,953	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	14	19	15	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From 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	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$3,789)</u>	<u>\$1,190</u>	<u>\$1,968</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	369	369	2,142
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	608	37	209	Restricted Programs	0	0	0
Accounts Payable	16	19	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:			0
Claims Payable	13	0	5	Textbooks	0	0	0
Deferred Revenue	1	0	0	School Carryover	416	416	437
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Severance Obligation	0	0	0	Undesignated	(5,212)	350	(825)
Total Liabilities	<u>\$639</u>	<u>\$56</u>	<u>\$214</u>	Total Fund Balance	<u>(\$4,427)</u>	<u>\$1,134</u>	<u>\$1,754</u>
				Liabilities & Fund Balance	<u>(\$3,789)</u>	<u>\$1,190</u>	<u>\$1,968</u>

March 11

BALANCE SHEET

Building Construction Fund

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	\$118,009	\$198,499	\$213,871	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	5,290	0	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	45	45	17	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	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$118,054</u>	<u>\$203,835</u>	<u>\$213,888</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	48,520	48,520	90,316
Accrued Interest Payable	0	0	0	Alternative facilities	1,247	1,247	0
Salaries Payable	20	2	19	Restricted Programs	0	0	0
Accounts Payable	49	9,832	315	Escrow Account	0	0	0
Due to Other Funds	0	0	81	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	143,325	143,325	33,947
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	(75,108)	908	89,210
Severance Obligation	0	0	0				
Total Liabilities	<u>\$70</u>	<u>\$9,835</u>	<u>\$415</u>	Total Fund Balance	<u>\$117,984</u>	<u>\$194,000</u>	<u>\$213,473</u>
				Liabilities & Fund Balance	<u>\$118,054</u>	<u>\$203,835</u>	<u>\$213,888</u>

March 11

BALANCE SHEET

Debt Service Fund

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	\$3,316	\$9,776	(\$3,248)	Reserved for:			
Taxes & Credits Receivable	7,622	7,622	7,314	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	731	731	279	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	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$11,669	\$18,129	\$4,345	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	0	0	0	Restricted Programs	0	0	0
Accounts Payable	0	0	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Bond Refundings	0		0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	0	0	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	12,922	12,922	12,333	Undesignated	(1,253)	5,207	(7,988)
Severance Obligation	0	0	0				
Total Liabilities	\$12,922	\$12,922	\$12,333	Total Fund Balance	(\$1,253)	\$5,207	(\$7,988)
				Liabilities & Fund Balance	\$11,669	\$18,129	\$4,345

March 11

BALANCE SHEET

Trust & Agency Funds

ASSETS	03/31/11	06/30/10	03/31/10	FUND BALANCES	03/31/11	06/30/10	03/31/10
Cash / Investments	\$1,800	\$1,677	\$1,694	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	Inventory	0	0	0
Due from Other Funds	0	139	0	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	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,800</u>	<u>\$1,816</u>	<u>\$1,694</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	31	Escrow Account	0	0	0
Due to Other Funds	0	18	0	Endowment	1,799	1,796	1,651
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	2	2	12	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	0	0	0
Severance Obligation	0	0	0				
Total Liabilities	<u>\$2</u>	<u>\$20</u>	<u>\$43</u>	Total Fund Balance	<u>\$1,799</u>	<u>\$1,796</u>	<u>\$1,651</u>
				Liabilities & Fund Balance	<u>\$1,800</u>	<u>\$1,816</u>	<u>\$1,694</u>

