

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	\$22,400	\$22,407
Interest	11	59	(48)	(80.5)	(199)	(1,481)	1,282	86.6	225	225
Tuition, Fees, Admissions	195	140	55	39.2	2,698	1,611	1,087	67.4	3,379	3,556
Other Local Revenues	278	51	227	445.0	1,333	1,678	(345)	(20.5)	2,040	2,761
State Sources	6,463	5,995	468	7.8	69,541	54,130	15,411	28.5	80,557	80,621
Federal Aids from MDE	1,020	697	323	46.3	4,093	5,008	(915)	(18.3)	7,920	9,414
Federal Direct Aids	305	1,287	(982)	(76.3)	2,051	2,030	21	1.0	3,154	3,154
Local Sales	238	115	123	106.7	876	1,435	(559)	(39.0)	6,321	6,326
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	8,510	8,344	166	2.0	80,392	64,411	15,981	24.8	125,994	128,463
<u>Expenditures</u>										
Salaries	4,997	5,029	32	0.6	30,847	32,215	1,368	4.2	54,966	56,573
Benefits	1,987	2,137	150	7.0	13,424	14,856	1,432	9.6	26,995	27,383
Purchased Services	1,151	951	(200)	(21.0)	6,748	6,965	217	3.1	12,098	13,035
Supplies & Materials	357	284	(73)	(25.7)	2,130	2,302	172	7.5	4,770	4,771
Chargebacks	0	0	(0)	N/A	0	0	(0)	N/A	315	279
Capital Expenditures	4,569	9,045	4,476	49.5	22,661	37,784	15,123	40.0	40,505	40,824
Debt Service	540	533	(7)	(1.3)	20,772	20,632	(140)	(0.7)	20,995	20,995
Other	20	15	(5)	(32.3)	472	438	(34)	(7.7)	1,061	1,540
Total Expenditures	13,621	17,994	4,373	24.3	97,055	115,192	18,137	15.7	161,704	165,399
Transfers In (Out)	0	(49)	0	0.0	0	1	1	100.0	0	0
Operating Excess (Deficit)	(5,111)	(\$9,699)	4,588	47.3	(16,663)	(\$50,780)	34,117	67.2	(\$35,710)	(\$36,936)

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 (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	11	(46)	57	125.0	25	(53)	78	146.7	50	50
Tuition, Fees, Admissions	110	34	76	222.2	1,819	748	1,071	143.1	1,365	1,371
Other Local Revenues	201	18	183	1,018.0	1,071	687	384	55.9	511	820
State Sources	5,710	5,378	332	6.2	62,220	47,648	14,572	30.6	69,647	69,724
Federal Aids from MDE	825	378	447	118.3	2,699	3,001	(302)	(10.1)	5,884	7,076
Federal Direct Aids	0	77	(77)	(100.0)	81	73	8	11.1	135	135
Local Sales	15	0	15	N/A	15	14	1	7.1	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	6,873	5,839	1,034	17.7	67,929	52,118	15,811	30.3	85,438	87,022
<u>Expenditures</u>										
Salaries	4,460	4,365	(95)	(2.2)	27,034	27,691	657	2.4	48,445	49,692
Benefits	1,751	1,877	126	6.7	11,555	12,858	1,303	10.1	23,090	23,467
Purchased Services	512	499	(13)	(2.6)	3,771	3,730	(41)	(1.1)	6,331	6,857
Supplies & Materials	110	86	(24)	(27.6)	749	834	85	10.2	1,632	1,655
Chargebacks	0	0	0	N/A	(1)	(4)	(3)	(63.9)	(1)	(55)
Capital Expenditures	12	60	48	79.8	461	335	(126)	(37.6)	365	538
Debt Service	0	0	0	N/A	(88)	4	92	2,293.6	125	125
Other	11	11	(0)	(0.4)	405	365	(40)	(10.9)	879	1,231
Total Expenditures	6,856	6,898	42	0.6	43,886	45,813	1,927	4.2	80,866	83,508
Transfers In (Out)	0	0	0	N/A	(3,589)	(2,323)	0	0.0	(3,589)	(3,589)
Operating Excess (Deficit)	\$16	(\$1,059)	1,075	101.5	\$20,454	\$3,982	\$16,472	413.7	\$983	(\$76)

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 (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	11	(46)	57	125.0	25	(53)	78	146.7	50	50
Tuition, Fees, Admissions	101	34	67	197.0	1,468	511	957	187.2	887	887
Other Local Revenues	52	17	35	204.7	523	187	336	179.4	171	268
State Sources	5,603	5,371	232	4.3	60,870	46,260	14,610	31.6	64,569	64,569
Federal Aids from MDE	0	191	(191)	(100.0)	0	204	(204)	(100.0)	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	5	0	5	N/A	5	14	(9)	(64.3)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	5,773	5,567	206	3.7	62,890	47,123	15,767	33.5	72,909	73,006
<u>Expenditures</u>										
Salaries	3,767	3,708	(59)	(1.6)	22,915	23,731	816	3.4	41,473	41,579
Benefits	1,474	1,587	113	7.1	9,789	11,085	1,296	11.7	19,885	19,869
Purchased Services	418	423	5	1.1	3,385	3,310	(75)	(2.3)	5,532	5,864
Supplies & Materials	86	69	(17)	(25.3)	592	623	31	5.0	1,133	1,154
Chargebacks	0	0	0	N/A	(1)	(5)	(4)	(70.4)	(259)	(315)
Capital Expenditures	12	50	38	75.9	310	156	(154)	(98.6)	214	354
Debt Service	0	0	0	N/A	(88)	4	92	2,293.6	125	125
Other	0	6	6	99.0	351	251	(100)	(39.7)	234	346
Total Expenditures	5,759	5,843	84	1.4	37,252	39,155	1,903	4.9	68,337	68,976
Transfers In (Out)	0	0	0	N/A	(3,589)	(2,323)	0	0.0	(3,589)	(3,589)
Operating Excess (Deficit)	\$14	(\$276)	290	105.1	\$22,049	\$5,645	\$16,404	290.6	\$983	\$440

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 (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	9	0	9	N/A	351	237	114	48.0	478	484
Other Local Revenues	149	1	148	14,845.3	548	500	48	9.7	340	552
State Sources	107	7	100	1,424.0	1,350	1,388	(38)	(2.7)	5,077	5,154
Federal Aids from MDE	825	187	638	341.3	2,699	2,797	(98)	(3.5)	5,884	7,076
Federal Direct Aids	0	77	(77)	(100.0)	81	73	8	11.1	135	135
Local Sales	10	0	10	N/A	10	0	10	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	1,100	272	828	304.4	5,039	4,995	44	0.9	12,529	14,016
<u>Expenditures</u>										
Salaries	693	657	(36)	(5.5)	4,120	3,960	(160)	(4.0)	6,972	8,113
Benefits	277	290	13	4.6	1,767	1,773	6	0.4	3,205	3,597
Purchased Services	93	76	(17)	(22.9)	386	420	34	8.2	799	993
Supplies & Materials	23	17	(6)	(37.3)	157	211	54	25.6	499	501
Chargebacks	0	0	0	N/A	0	1	1	96.5	258	260
Capital Expenditures	0	10	10	99.2	151	179	28	15.5	150	183
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	11	5	(6)	(119.7)	54	114	60	52.4	645	885
Total Expenditures	1,098	1,055	(43)	(4.0)	6,634	6,658	24	0.4	12,529	14,531
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$2	(783)	785	100.3	(\$1,595)	(\$1,663)	\$68	4.1	\$0	(\$516)

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 (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)	(69.8)	17	17
State Sources	17	18	(1)	(6.2)	88	84	4	5.1	165	165
Federal Aids from MDE	194	203	(9)	(4.6)	1,093	1,100	(7)	(0.6)	2,021	2,021
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	124	115	9	8.0	605	622	(17)	(2.8)	1,130	1,130
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	335	336	(1)	(0.4)	1,790	1,818	(28)	(1.6)	3,332	3,332
<u>Expenditures</u>										
Salaries	87	80	(7)	(8.2)	548	499	(49)	(9.9)	968	968
Benefits	34	32	(2)	(6.0)	209	206	(3)	(1.4)	403	403
Purchased Services	4	3	(1)	(22.7)	50	33	(17)	(52.6)	105	93
Supplies & Materials	172	149	(23)	(15.2)	951	858	(93)	(10.9)	1,705	1,713
Chargebacks	0	0	0	N/A	1	1	0	38.9	131	131
Capital Expenditures	5	0	(5)	N/A	46	2	(44)	(2,216.3)	7	47
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	(0)	N/A	16	11	(5)	(41.4)	14	16
Total Expenditures	301	264	(37)	(14.1)	1,821	1,610	(211)	(13.1)	3,332	3,371
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$34	\$72	(\$38)	(53.4)	(\$32)	\$208	(\$240)	(115.2)	(\$0)	(\$39)

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	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	310	266	44	16.6	2,974	2,539	435	17.1	5,125	5,125
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	310	266	44	16.6	2,999	2,531	468	18.5	5,145	5,145
<u>Expenditures</u>										
Salaries	100	101	1	1.1	652	662	10	1.5	1,185	1,185
Benefits	69	67	(2)	(3.6)	421	414	(7)	(1.6)	696	696
Purchased Services	530	388	(142)	(36.6)	2,174	2,183	9	0.4	3,709	3,713
Supplies & Materials	32	32	0	1.3	188	189	1	0.7	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	1	1	100.0	0	1	1	95.0	0	0
Total Expenditures	731	589	(142)	(24.1)	3,441	3,449	8	0.2	6,128	6,128
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$421)	(\$323)	(\$98)	(30.2)	(\$442)	(\$918)	\$476	51.9	(\$983)	(\$983)

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	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	85	106	(21)	(19.5)	879	703	176	25.0	1,032	1,203
Other Local Revenues	76	23	53	229.0	176	730	(554)	(75.8)	21	333
State Sources	146	136	10	7.5	1,648	1,369	279	20.4	2,017	2,004
Federal Aids from MDE	1	116	(115)	(99.0)	294	820	(526)	(64.2)	15	310
Federal Direct Aids	305	629	(324)	(51.5)	827	794	33	4.1	1,876	1,876
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	614	1,010	(396)	(39.2)	3,824	4,416	(592)	(13.4)	5,865	6,638
<u>Expenditures</u>										
Salaries	287	417	130	31.1	2,106	2,827	721	25.5	3,481	3,836
Benefits	106	135	29	21.5	777	949	172	18.2	1,467	1,477
Purchased Services	94	40	(54)	(134.6)	350	311	(39)	(12.5)	320	660
Supplies & Materials	24	10	(14)	(141.6)	171	178	7	3.8	253	272
Chargebacks	0	0	(0)	N/A	1	2	1	51.3	184	202
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	2	2	(0)	(5.9)	33	17	(16)	(95.2)	123	163
Total Expenditures	513	604	91	15.0	3,439	4,284	845	19.7	5,837	6,623
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	\$101	\$406	(\$305)	(75.2)	\$385	\$132	\$253	191.7	\$28	\$15

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	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	10	(9)	(90.8)	58	185	(127)	(68.7)	151	251
State Sources	65	53	12	21.7	560	486	74	15.2	648	648
Federal Aids from MDE	0	0	0	N/A	7	87	(80)	(92.2)	0	7
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	98	0	98	N/A	256	604	(348)	(57.6)	4,774	4,779
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	164	63	101	159.6	880	1,362	(482)	(35.4)	7,037	7,149
<u>Expenditures</u>										
Salaries	55	57	2	3.1	466	475	9	1.8	805	805
Benefits	24	23	(1)	(4.2)	201	203	2	0.9	317	317
Purchased Services	11	20	9	46.8	320	489	169	34.6	345	421
Supplies & Materials	20	5	(15)	(292.1)	43	19	(24)	(123.9)	300	252
Chargebacks	0	0	0	N/A	0	1	1	100.0	0	0
Capital Expenditures	2,342	2,233	(109)	(4.9)	3,458	3,524	66	1.9	3,280	3,421
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	2	0	(2)	N/A	2	0	(2)	N/A	0	61
Total Expenditures	2,453	2,338	(115)	(4.9)	4,490	4,711	221	4.7	5,047	5,276
Transfers In (Out)	0	(4,637)	0	0.0	577	(2,264)	0	0.0	(1,311)	(1,311)
Operating Excess (Deficit)	(\$2,290)	(\$6,912)	\$4,622	66.9	(\$3,032)	(\$5,613)	\$2,581	46.0	\$680	\$563

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	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	105	(105)	(100.0)	(212)	(1,430)	1,218	85.2	158	158
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	0	19	(19)	(100.0)	0	0
State Sources	0	0	0	N/A	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
Total Revenues	0	105	(105)	(100.0)	(13)	(1,236)	1,223	98.9	735	735
<u>Expenditures</u>										
Salaries	8	9	1	8.2	39	61	22	36.2	83	88
Benefits	2	3	1	21.3	12	26	14	55.6	37	38
Purchased Services	1	1	(0)	(2.5)	83	54	(29)	(52.9)	146	150
Supplies & Materials	0	2	2	88.9	28	37	9	23.4	55	55
Chargebacks	0	0	0	N/A	0	0	(0)	N/A	0	0
Capital Expenditures	2,210	6,752	4,542	67.3	18,690	33,923	15,233	44.9	36,625	36,590
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	5	1	(4)	(365.6)	16	30	14	45.8	6	31
Total Expenditures	2,226	6,768	4,542	67.1	18,868	34,131	15,263	44.7	36,952	36,952
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$2,226)	(\$6,663)	\$4,437	66.6	(\$18,881)	(\$35,367)	\$16,486	46.6	(\$36,217)	(\$36,217)

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	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	215	144	71	49.5	1,852	1,853	(1)	(0.1)	2,787	2,787
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	581	(581)	(100.0)	1,143	1,163	(20)	(1.7)	1,143	1,143
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	215	725	(510)	(70.3)	2,995	3,011	(16)	(0.5)	15,707	15,707
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	540	533	(7)	(1.3)	20,860	20,628	(232)	(1.1)	20,870	20,870
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	540	533	(7)	(1.3)	20,860	20,628	(232)	(1.1)	20,870	20,870
Transfers In (Out)	0	4,588	0	0.0	3,012	4,588	0	0.0	4,900	4,900
Operating Excess (Deficit)	(\$325)	\$4,780	(\$5,105)	(106.8)	(\$14,853)	(\$13,029)	(\$1,824)	(14.0)	(\$263)	(\$263)

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	2	(2)	(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>2</u>	<u>(14)</u>	<u>(719.9)</u>	<u>313</u>	<u>313</u>
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	250	200	(50)	(25.0)	250	250
Purchased Services	0	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	0	0	0	N/A	0	0	(0)	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	<u>(\$262)</u>	<u>(\$198)</u>	<u>(\$64)</u>	<u>(32.6)</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	69	(1)	(1.1)	566	514	52	10.1	790	790
State Sources	0	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	68	69	(1)	(1.1)	566	514	52	10.1	790	790
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	78	73	(5)	(7.5)	374	452	78	17.2	735	735
Purchased Services	4	5	1	11.5	36	37	1	3.1	55	55
Supplies & Materials	0	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	83	78	(5)	(6.3)	410	489	79	16.1	790	790
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$15)	(\$9)	(\$6)	(63.0)	\$156	\$25	\$131	522.5	\$0	\$0

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	2	(2)	(100.0)	4	4
Tuition, Fees, Admissions	0	0	0	N/A	0	160	(160)	(100.0)	981	981
Other Local Revenues	0	0	0	N/A	0	56	(56)	(100.0)	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	171	(171)	(100.0)	417	417
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	0	N/A	0	389	(389)	(100.0)	1,632	1,632
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	0	165	165	100.0	1,086	1,086
Supplies & Materials	0	0	0	N/A	0	187	187	100.0	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	14	14	100.0	39	39
Total Expenditures	0	0	0	N/A	0	366	366	100.0	1,632	1,632
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	\$0	\$23	(\$23)	(100.0)	(\$0)	(\$0)

February 2013
ALL FUNDS

BALANCE SHEET

ASSETS	02/28/13	06/30/12	02/29/12
Cash / Investments	\$51,023	\$71,942	\$74,111
Taxes & Credits Receivable	3,191	16,155	4,300
Accounts / Interest Receivable	86	1,733	34
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	1,559	1,573	219
Prepays	41	82	57
Total Assets	\$84,177	\$122,611	\$101,578

LIABILITIES	02/28/13	06/30/12	02/29/12
Tax and Aid Anticipation Payable	\$ 23,000	\$ 22,610	\$ 31,060
Accrued Interest Payable	0	0	0
Salaries Payable	165	13,157	1,141
Accounts Payable	212	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	169	179	351
Deferred Revenue	2,615	3,176	11
Taxes Levied for Subsequent Yr.	19,985	19,985	18,890
Property tax shift	(865)	(865)	820
Total Liabilities	\$45,289	\$67,216	\$52,715

FUND BALANCES	02/28/13	06/30/12	02/29/12
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	(6,465)	9,877	(40,111)

Total Fund Balance \$38,886 \$55,395 \$48,863

Liabilities & Fund Balance \$84,177 \$122,611 \$101,578

February 2013

BALANCE SHEET

General Fund

ASSETS	02/28/13	06/30/12	02/29/12
Cash / Investments	\$39,268	\$18,034	\$35,398
Taxes & Credits Receivable	(5,394)	7,571	(5,212)
Accounts / Interest Receivable	16	27	(106)
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	184	131	208
Prepays	41	78	57
Total Assets	\$58,628	\$52,245	\$51,813

LIABILITIES	02/28/13	06/30/12	02/29/12
Tax and Aid Anticipation Payable	\$23,000	\$22,610	\$31,060
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(734)	12,500	143
Accounts Payable	203	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	169	178	351
Deferred Revenue	602	862	9
Taxes Levied for Subsequent Yr.	5,461	5,461	4,945
Property tax shift	(850)	(850)	370
Total Liabilities	\$27,860	\$41,931	\$37,243

FUND BALANCES	02/28/13	06/30/12	02/29/12
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	29,501	9,047	8,966
Total Fund Balance	\$30,768	\$10,314	\$14,570
Liabilities & Fund Balance	\$58,628	\$52,245	\$51,813

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

BALANCE SHEET

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	\$1,008	\$933	\$969	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	2	12	Nonspendable Inventory	89	89	83
Due from Other Funds	0	0	0	Nonspendable Prepaids	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	37	89	28	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,080</u>	<u>\$1,060</u>	<u>\$1,044</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	117	17	128	Restricted Programs	0	0	0
Accounts Payable	1	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	871	902	832
Property tax shift	0	0	0				
Total Liabilities	<u>\$118</u>	<u>\$67</u>	<u>\$129</u>	Total Fund Balance	<u>\$961</u>	<u>\$993</u>	<u>\$915</u>
				Liabilities & Fund Balance	<u>\$1,080</u>	<u>\$1,060</u>	<u>\$1,044</u>

February 2013

BALANCE SHEET

Transportation Fund

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	(\$3,882)	(\$3,483)	(\$1,881)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	3	30	Nonspendable Inventory	2	2	0
Due from Other Funds	0	0	0	Nonspendable Prepays	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	(10)	2	(13)	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$1,700)	(\$1,288)	(\$1,790)	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	(1,983)	(1,541)	(2,068)
				Total Fund Balance	(\$1,981)	(\$1,539)	(\$2,068)
				Liabilities & Fund Balance	(\$1,700)	(\$1,288)	(\$1,790)

LIABILITIES

Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	280	22	278
Accounts Payable	1	229	0
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Property tax shift	0	0	0
Total Liabilities	\$281	\$252	\$278

February 2013

BALANCE SHEET

Community Service Fund

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	\$740	\$212	\$581	Reserved for:			
Taxes & Credits Receivable	629	629	642	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	9	7	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	(3)	Gifted and Talented	0	0	0
Prepays	0	2	0	Pupil Transportation Safety	0	0	0
				ECFE	191	191	160
Total Assets	\$1,881	\$2,022	\$1,652	Community Education	281	281	159
				Community Services	27	27	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	379	563	461	Restricted Programs	0	0	0
Accounts Payable	1	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	385	0	131
Property tax shift	(14)	(14)	37				
Total Liabilities	\$995	\$1,521	\$1,202	Total Fund Balance	\$886	\$501	\$450
				Liabilities & Fund Balance	\$1,881	\$2,022	\$1,652

February 2013

BALANCE SHEET

Capital Expenditures

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	(\$9,262)	(\$6,355)	(\$9,362)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	56	60	74	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
Total Assets	<u>(\$7,854)</u>	<u>(\$4,870)</u>	<u>(\$9,288)</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	117	43	113	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	(9,713)	(6,586)	(9,706)
Total Liabilities	<u>\$1,469</u>	<u>\$1,421</u>	<u>\$113</u>	Total Fund Balance	<u>(\$9,323)</u>	<u>(\$6,291)</u>	<u>(\$9,401)</u>
				Liabilities & Fund Balance	<u>(\$7,854)</u>	<u>(\$4,870)</u>	<u>(\$9,288)</u>

February 2013

BALANCE SHEET

Building Construction Fund

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	\$22,502	\$47,075	\$45,588	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
Total Assets	<u>\$22,574</u>	<u>\$48,752</u>	<u>\$45,637</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	27,888	27,888	60,433
Accrued Interest Payable	0	0	0	Alternative facilities	13,561	13,561	20,554
Salaries Payable	5	11	18	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	(18,881)	0	(35,368)
Property tax shift	0	0	0				
Total Liabilities	<u>\$6</u>	<u>\$7,303</u>	<u>\$18</u>	Total Fund Balance	<u>\$22,568</u>	<u>\$41,449</u>	<u>\$45,619</u>
				Liabilities & Fund Balance	<u>\$22,574</u>	<u>\$48,752</u>	<u>\$45,637</u>

February 2013

BALANCE SHEET

Debt Service Fund

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	(\$2,190)	\$12,661	(\$40)	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
Total Assets	<u>\$6,730</u>	<u>\$21,583</u>	<u>\$9,635</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	0	0	0	Restricted Programs	0	0	0
Accounts Payable	0	0	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Bond Refundings	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	602	602	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	13,955	13,955	13,317	Undesignated	(7,827)	7,026	(4,095)
Property tax shift	0	0	413				
Total Liabilities	<u>\$14,557</u>	<u>\$14,557</u>	<u>\$13,730</u>	Total Fund Balance	<u>(\$7,827)</u>	<u>\$7,026</u>	<u>(\$4,095)</u>
				Liabilities & Fund Balance	<u>\$6,730</u>	<u>\$21,583</u>	<u>\$9,635</u>

February 2013

BALANCE SHEET

Trust & Agency Funds

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
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>

February 2013

BALANCE SHEET

Dental Internal Service Fund

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
Cash / Investments	\$64	\$69	\$24	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	\$65	\$70	\$25	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries Payable	0	0	0	Restricted Programs	0	0	0
Accounts Payable	4	74	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	0	0	0
Deferred Revenue	0	90	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	61	(94)	25
Property tax shift	0	0	0				
Total Liabilities	\$4	\$164	\$0	Total Fund Balance	\$61	(\$94)	\$25
				Liabilities & Fund Balance	\$65	\$70	\$25

February 2013
Student Activities

BALANCE SHEET

ASSETS	02/28/13	06/30/12	02/29/12	FUND BALANCES	02/28/13	06/30/12	02/29/12
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
Total Assets	<u>\$1,122</u>	<u>\$1,122</u>	<u>\$1,172</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	1,122	1,122	1,172
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,122</u>	<u>\$1,122</u>	<u>\$1,172</u>
				Liabilities & Fund Balance	<u>\$1,122</u>	<u>\$1,122</u>	<u>\$1,172</u>