DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 **ALL FUNDS**

Operating Excess (Deficit)

(1,771) (\$10,908)

9,137

83.8

(18,275) (\$59,277)

41,002

69.2

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 2

(\$35,710)

(\$36,936)

	CUF	RRENT	MONTH		ΥE	AR-TO	-DATE		ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised	
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$22,400	\$22,407	
Interest	446	255	191	74.9	247	(1,226)	1,473	120.1	225	225	
Tuition, Fees, Admissions	(374)	219	(593)	(270.8)	2,324	1,830	494	27.0	3,379	3,556	
Other Local Revenues	193	242	(49)	(20.4)	2,167	2,434	(267)	(11.0)	2,040	2,807	
State Sources	11,133	8,856	2,277	25.7	80,674	62,985	17,689	28.1	80,557	80,646	
Federal Aids from MDE	149	376	(227)	(60.5)	4,241	5,385	(1,144)	(21.2)	7,920	9,414	
Federal Direct Aids	0	-	0	N/A	2,051	2,030	21	1.0	3,154	3,154	
Local Sales	292	107	185	172.6	1,168	1,543	(375)	(24.3)	6,321	6,326	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	11,838	10,055	1,783	17.7	92,871	74,981	17,890	23.9	125,994	128,534	
Expenditures Colorina	0.000	7 204	202	5 4	27.755	20 540	4.704	4.5	E4.000	FC F04	
Salaries	6,908	7,301	393	5.4	37,755	39,516	1,761	4.5	54,966	56,581	
Benefits	2,520	2,722	202	7.4	16,386	18,029	1,643	9.1	26,995	27,352	
Purchased Services	995	1,506	511	34.0	7,783	8,509	726	8.5	12,098	13,097	
Supplies & Materials	406	296	(110)	(37.2)	2,536	2,599	63	2.4	4,770	4,796	
Chargebacks	(0)	0	0	N/A	(0)	0	0	N/A	315	275	
Capital Expenditures	2,748	6,619	3,871	58.5	25,409	44,404	18,995	42.8	40,505	40,865	
Debt Service	0	42	42	99.0	20,773	20,674	(99)	(0.5)	20,995	20,995	
Other	32	91	59	64.5	504	528	24	4.5	1,061	1,510	
Total Expenditures	13,609	18,577	4,968	26.7	111,146	134,259	23,113	17.2	161,704	165,470	
Transfers In (Out)	0	(2,386)	0	0.0	0	1	1	100.0	0	0	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 General Fund TOTAL

STATEMENT OF REVENUES AND EXPENDITURES

PAGE 3

(IN THOUSANDS)

CURRENT MONTH				ΥE	AR-TO			ANNUAL BUDGET		
		•				•				
									<u>Revised</u>	
	\$0	•				•		\$7,846	\$7,846	
23	0	23	N/A	47	(53)	100	189.4	50	50	
(757)	106	(863)	(814.3)	1,061	854	207	24.3	1,365	1,371	
31	49	(18)	(36.9)	1,102	736	366	49.7	511	866	
9,729	8,039	1,690	21.0	71,949	55,687	16,262	29.2	69,647	69,749	
0	27	(27)	(100.0)	2,699	3,028	(329)	(10.9)	5,884	7,076	
0	0	0	N/A	81	73	8	11.1	135	135	
0	0	0	N/A	15	14	1	7.1	0	0	
0	0	0	N/A	0	0	0	N/A	0	0	
9,025	8,221	804	9.8	76,955	60,339	16,616	27.5	85,438	87,093	
6,148	6,334	186	2.9	33,182	34,025	843	2.5	48,445	49,700	
2,200	2,311	111	4.8	13,756	15,169	1,413	9.3	23,090	23,435	
628	883	255	28.8	4,399	4,613	214	4.6	6,331	6,919	
69	94	25	26.8	818	928	110	11.9	1,632	1,680	
(3)	0	3	N/A	(4)	(4)	0	9.2	(1)	(59)	
1	11	10	87.0	462	346	(116)	(33.6)	365	577	
0	42	42	100.0	(88)	46	134	290.7	125	125	
20	37	17	44.7	425	402	(23)	(5.8)	879	1,203	
9,065	9,712	647	6.7	52,951	55,525	2,574	4.6	80,866	83,579	
0	0	0	N/A	(3,589)	(2,323)	0	0.0	(3,589)	(3,589)	
				•	,				•	
(\$39)	(\$1,491)	1,452	97.4	\$20,415	\$2,491	\$17,924	719.5	\$983	(\$76)	
	FY2013 \$0 23 (757) 31 9,729 0 0 0 9,025 6,148 2,200 628 69 (3) 1 0 20 9,065	FY2013 FY2012 \$0 \$0 23 0 (757) 106 31 49 9,729 8,039 0 27 0 0 0 0 0 0 9,025 8,221 6,148 6,334 2,200 2,311 628 883 69 94 (3) 0 1 11 0 42 20 37 9,065 9,712	FY2013 FY2012 Variance \$0 \$0 \$0 23 0 23 (757) 106 (863) 31 49 (18) 9,729 8,039 1,690 0 27 (27) 0 0 0 0 0 0 0 0 0 9,025 8,221 804 6,148 6,334 186 2,200 2,311 111 628 883 255 69 94 25 (3) 0 3 1 11 10 0 42 42 20 37 17 9,065 9,712 647	FY2013 FY2012 Variance Variance \$0 \$0 \$0 N/A 23 0 23 N/A (757) 106 (863) (814.3) 31 49 (18) (36.9) 9,729 8,039 1,690 21.0 0 27 (27) (100.0) 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 9,025 8,221 804 9.8 6,148 6,334 186 2.9 2,200 2,311 111 4.8 628 883 255 28.8 69 94 25 26.8 (3) 0 3 N/A 1 11 10 87.0 0 42 42 100.0 20 37 17 44.7 9,065 9,712 647	FY2013 FY2012 Variance Variance FY2013 \$0 \$0 \$0 N/A \$0 23 0 23 N/A 47 (757) 106 (863) (814.3) 1,061 31 49 (18) (36.9) 1,102 9,729 8,039 1,690 21.0 71,949 0 27 (27) (100.0) 2,699 0 0 0 N/A 81 0 0 0 N/A 15 0 0 0 N/A 0 9,025 8,221 804 9.8 76,955 6,148 6,334 186 2.9 33,182 2,200 2,311 111 4.8 13,756 628 883 255 28.8 4,399 69 94 25 26.8 818 (3) 0 3 N/A (4) 1 <td>FY2013 FY2012 Variance Variance FY2013 FY2012 FY2012 \$0 \$0 \$0 N/A \$0 \$0 23 0 23 N/A 47 (53) (757) 106 (863) (814.3) 1,061 854 31 49 (18) (36.9) 1,102 736 9,729 8,039 1,690 21.0 71,949 55,687 0 27 (27) (100.0) 2,699 3,028 0 0 0 N/A 81 73 0 0 0 N/A 15 14 0 0 0 N/A 15 14 0 0 0 N/A 0 0 9,025 8,221 804 9.8 76,955 60,339 6,148 6,334 186 2.9 33,182 34,025 2,200 2,311 111 4.8</td> <td>FY2013 FY2012 Variance Variance FY2013 FY2012 Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 23 0 23 N/A 47 (53) 100 (757) 106 (863) (814.3) 1,061 854 207 31 49 (18) (36.9) 1,102 736 366 9,729 8,039 1,690 21.0 71,949 55,687 16,262 0 27 (27) (100.0) 2,699 3,028 (329) 0 0 0 N/A 81 73 8 0 0 0 N/A 81 73 8 0 0 0 N/A 15 14 1 0 0 0 N/A 3 4,025 843 2,200 2,311 111 4.8 13,756 15,169 1,413</td> <td>FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Variance \$0 \$0 \$0 \$0 N/A \$0 \$0 \$0 N/A 23 0 23 N/A 47 (53) 100 189.4 (757) 106 (863) (814.3) 1,061 854 207 24.3 31 49 (18) (36.9) 1,102 736 366 49.7 9,729 8,039 1,690 21.0 71,949 55,687 16,262 29.2 0 27 (27) (100.0) 2,699 3,028 (329) (10.9) 0 0 0 N/A 81 73 8 11.1 0 0 0 N/A 15 14 1 7.1 0 0 0 N/A 0 0 0 N/A 9,025 8,221 804 9.8 76,955<!--</td--><td>FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Varianc</td></td>	FY2013 FY2012 Variance Variance FY2013 FY2012 FY2012 \$0 \$0 \$0 N/A \$0 \$0 23 0 23 N/A 47 (53) (757) 106 (863) (814.3) 1,061 854 31 49 (18) (36.9) 1,102 736 9,729 8,039 1,690 21.0 71,949 55,687 0 27 (27) (100.0) 2,699 3,028 0 0 0 N/A 81 73 0 0 0 N/A 15 14 0 0 0 N/A 15 14 0 0 0 N/A 0 0 9,025 8,221 804 9.8 76,955 60,339 6,148 6,334 186 2.9 33,182 34,025 2,200 2,311 111 4.8	FY2013 FY2012 Variance Variance FY2013 FY2012 Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 23 0 23 N/A 47 (53) 100 (757) 106 (863) (814.3) 1,061 854 207 31 49 (18) (36.9) 1,102 736 366 9,729 8,039 1,690 21.0 71,949 55,687 16,262 0 27 (27) (100.0) 2,699 3,028 (329) 0 0 0 N/A 81 73 8 0 0 0 N/A 81 73 8 0 0 0 N/A 15 14 1 0 0 0 N/A 3 4,025 843 2,200 2,311 111 4.8 13,756 15,169 1,413	FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Variance \$0 \$0 \$0 \$0 N/A \$0 \$0 \$0 N/A 23 0 23 N/A 47 (53) 100 189.4 (757) 106 (863) (814.3) 1,061 854 207 24.3 31 49 (18) (36.9) 1,102 736 366 49.7 9,729 8,039 1,690 21.0 71,949 55,687 16,262 29.2 0 27 (27) (100.0) 2,699 3,028 (329) (10.9) 0 0 0 N/A 81 73 8 11.1 0 0 0 N/A 15 14 1 7.1 0 0 0 N/A 0 0 0 N/A 9,025 8,221 804 9.8 76,955 </td <td>FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Varianc</td>	FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Varianc	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 General Fund UNRESTRICTED

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 4

CURRENT MONTH YEAR-TO-DATE ANNUAL BUDGET

	CUI				TEAR-TO-DATE				ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised	
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$7,232	\$7,232	
Interest	23	0	23	N/A	47	(53)	100	189.4	50	50	
Tuition, Fees, Admissions	(901)	8	(909)	(11,357.5)	567	519	48	9.3	887	887	
Other Local Revenues	30	35	(5)	(15.3)	552	222	330	148.7	171	289	
State Sources	9,195	7,973	1,222	15.3	70,066	54,234	15,832	29.2	64,569	64,594	
Federal Aids from MDE	0	0	0	N/A	0	204	(204)	(100.0)	0	0	
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0	
Local Sales	0	0	0	N/A	5	14	(9)	(64.3)	0	0	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	8,347	8,016	331	4.1	71,237	55,140	16,097	29.2	72,909	73,051	
<u>Expenditures</u>											
Salaries	5,625	5,394	(231)	(4.3)	28,540	29,125	585	2.0	41,473	41,558	
Benefits	2,072	1,927	(145)	` '	11,860	13,012	1,152	8.9	19,885	19,833	
Purchased Services	571	764	193	25.3	3,956	4,074	118	2.9	5,532	5,940	
Supplies & Materials	52	64	12	18.1	644	687	43	6.2	1,133	1,169	
Chargebacks	(4)	0	4	N/A	(6)	(6)	(0)	(2.6)	(259)	(314)	
Capital Expenditures	(3)	0	3	N/A	307	1 5 7	(150)	(95.5)	214	332	
Debt Service	O´	42	42	100.0	(88)	46	`134 [´]	290.7 [°]	125	125	
Other	15	22	7	30.6	366	273	(93)	(34.0)	234	378	
Total Expenditures	8,328	8,213	(115)	(1.4)	45,580	47,368	1,788	3.8	68,337	69,022	
Transfers In (Out)	0	0	0	N/A	(3,589)	(2,323)	0	0.0	(3,589)	(3,589)	
Operating Excess (Deficit)	\$19	(\$197)	216	109.6	\$22,068	\$5,449	\$16,619	305.0	\$983	\$440	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 General Fund RESTRICTED

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 5

	CURRENT				ΥE	AR-TO	-DATE		ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised	
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	143	98	45	46.3	494	335	159	47.5	478	484	
Other Local Revenues	1	14	(13)	(90.8)	550	514	36	7.0	340	577	
State Sources	533	66	467	708.2	1,883	1,453	430	29.6	5,077	5,154	
Federal Aids from MDE	0	27	(27)	(100.0)	2,699	2,824	(125)	(4.4)	5,884	7,076	
Federal Direct Aids	0	0	0	N/A	81	73	8	11.1	135	135	
Local Sales	0	0	0	N/A	10	0	10	N/A	0	0	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	678	205	473	230.8	5,717	5,199	518	10.0	12,529	14,041	
				<u>.</u>				_			
<u>Expenditures</u>											
Salaries	523	940	417	44.4	4,642	4,900	258	5.3	6,972	8,142	
Benefits	128	384	256	66.5	1,895	2,157	262	12.1	3,205	3,602	
Purchased Services	58	119	61	51.6	443	539	96	17.8	799	979	
Supplies & Materials	16	30	14	45.2	173	241	68	28.1	499	510	
Chargebacks	1	0	(1)	N/A	1	2	1	26.3	258	255	
Capital Expenditures	4	11	7	60.3	156	189	33	17.7	150	245	
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0	
Other	5	15	10	65.4	59	129	70	53.9	645	825	
Total Expenditures	736	1,499	763	50.9	7,371	8,157	786	9.6	12,529	14,557	
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0	
Operating Excess (Deficit)	(\$58)	(1,294)	1,236	95.5	(\$1,653)	(\$2,958)	\$1,305	44.1	\$0	(\$516)	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013

STATEMENT OF REVENUES AND EXPENDITURES

(IN THOUSANDS)

PAGE 6

Food Service Fund

	CUF	RRENT	MONTH		ΥE	AR-TO	-DATE		ANNUAL BUDGET		
			\$	%			\$	%			
Revenues	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised	
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	9	0	9	N/A	13	12	1	7.8	17	17	
State Sources	13	14	(1)	(9.0)	101	98	3	3.1	165	165	
Federal Aids from MDE	149	161	(12)	(7.7)	1,242	1,261	(19)	(1.5)	2,021	2,021	
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0	
Local Sales	91	94	(3)	(3.2)	696	716	(20)	(2.9)	1,130	1,130	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	262	269	(7)	(2.7)	2,051	2,087	(36)	(1.7)	3,332	3,332	
<u>Expenditures</u>											
Salaries	122	111	(11)	(9.7)	670	610	(60)	(9.8)	968	968	
Benefits	47	44	(3)	(7.5)	256	250	(6)	(2.4)	403	403	
Purchased Services	1	3	2	63.0	51	36	(15)	(43.0)	105	93	
Supplies & Materials	124	144	20	14.0	1,075	1,002	(73)	(7.3)	1,705	1,713	
Chargebacks	0	0	(0)	N/A	1	1	0	35.0	131	131	
Capital Expenditures	0	0	0	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	10	(6)	(55.5)	14	16	
Total Expenditures	294	302	8	2.6	2,115	1,911	(204)	(10.7)	3,332	3,371	
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0	
Operating Excess (Deficit)	(\$32)	(\$33)	\$1	1.8	(\$64)	\$176	(\$240)	(136.4)	(\$0)	(\$39)	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 Transportation Fund

Operating Excess (Deficit)

\$204

(\$439)

\$643

146.5

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 7

CURRENT MONTH YEAR-TO-DATE **ANNUAL BUDGET** % % \$ FY2013 FY2012 FY2013 FY2012 Revised Revenues **Variance** Variance **Variance** Variance Adopted \$0 \$0 \$0 \$0 \$0 Levy \$0 N/A \$0 N/A \$0 N/A 0 0 0 N/A 0 0 0 0 0 Interest 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 20 20 404.5 5,125 5,125 **State Sources** 629 449 180 40.1 3,604 2,987 617 20.6 Federal Aids from MDE 0 N/A 0 N/A 0 0 0 0 0 Federal Direct Aids N/A N/A 0 0 0 0 0 0 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 N/A 0 0 629 449 3,628 2,979 **Total Revenues** 180 40.1 649 21.8 5,145 5,145 **Expenditures** 1,185 Salaries (3)803 7 8.0 151 148 (2.1)810 1,185 522 (11)696 696 **Benefits** 102 97 (5)(4.7)511 (2.2)**Purchased Services** 152 2,326 2,699 3,713 516 364 70.5 373 13.8 3.709 Supplies & Materials 20 36 16 45.4 207 225 18 7.8 317 317 N/A Chargebacks 0 0 (0)N/A 1 0 (1) 1 1 220 Capital Expenditures 0 91 100.0 6 91 85 93.9 216 91 **Debt Service** N/A 0 0 N/A 0 0 0 0 0 0 N/A 95.0 Other 0 0 0 0 1 0 0 **Total Expenditures** 425 888 463 52.2 3.865 4.337 472 6.128 6,128 10.9 Transfers In (Out) 0 0 0 N/A 0 0 0 N/A 0 0

(\$237)

(\$1,358)

\$1,121

82.5

(\$983)

(\$983)

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 Community Services Fund

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 8

	CUF	RRENT	MONTH		ΥE	AR-TO	-DATE		ANNUAL BUDGET	
			\$	%			\$	%		
Revenues	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$905	\$912
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	150	113	37	32.6	1,029	816	213	26.1	1,032	1,203
Other Local Revenues	1	79	(78)	(98.1)	178	809	(631)	(78.0)	21	333
State Sources	353	24	329	1,370.3	2,001	1,393	608	43.6	2,017	2,004
Federal Aids from MDE	0	107	(107)	(100.0)	294	927	(633)	(68.3)	15	310
Federal Direct Aids	0	0	0	N/A	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	504	323	181	56.1	4,329	4,739	(410)	(8.7)	5,865	6,638
<u>Expenditures</u>										
Salaries	391	608	217	35.6	2,498	3,435	937	27.3	3,481	3,836
Benefits	139	172	33	19.3	915	1,121	206	18.3	1,467	1,477
Purchased Services	29	74	45	60.3	379	385	6	1.5	320	660
Supplies & Materials	10	21	11	52.6	181	200	19	9.4	253	272
Chargebacks	2	0	(2)	N/A	3	2	(1)	(55.2)	184	202
Capital Expenditures	0	5	5	100.0	1	5	4	84.7	8	12
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	1	(1)	(2)	(215.6)	34	16	(18)	(114.7)	123	163
Total Expenditures	573	879	306	34.8	4,012	5,164	1,152	22.3	5,837	6,623
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	(\$69)	(\$556)	\$487	87.7	\$316	(\$425)	\$741	174.5	\$28	\$15

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 Capital Expenditures Fund

STATEMENT OF REVENUES AND EXPENDITURES

PAGE 9

(IN THOUSANDS)

	CUF	RRENT	MONTH		ΥE	A R - T O	-DATE		ANNUAL BUDGET		
			\$	%			\$	%			
Revenues	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised	
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	90	38	52	135.7	147	223	(76)	(33.9)	151	251	
State Sources	101	94	7	7.1	660	580	80	13.9	648	648	
Federal Aids from MDE	0	81	(81)	(100.0)	7	169	(162)	(96.0)	0	7	
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0	
Local Sales	1	13	(12)	(92.3)	257	618	(361)	(58.4)	4,774	4,779	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	191	226	(35)	(15.4)	1,071	1,590	(519)	(32.6)	7,037	7,149	
				_				_		_	
<u>Expenditures</u>											
Salaries	85	88	3	3.7	551	563	12	2.1	805	805	
Benefits	30	31	1	4.0	231	234	3	1.3	317	317	
Purchased Services	9	16	7	45.5	329	505	176	34.9	345	421	
Supplies & Materials	0	0	0	N/A	43	19	(24)	(123.9)	300	252	
Chargebacks	0	0	(0)	N/A	0	1	1	96.4	0	0	
Capital Expenditures	2	27	25	91.4	3,460	3,551	91	2.6	3,280	3,423	
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0	
Other	0	52	52	100.0	2	52	50	96.3	0	59	
Total Expenditures	126	214	88	41.3	4,615	4,925	310	6.3	5,047	5,276	
				_							
Transfers In (Out)	0	(6,974)	0	0.0	577	(2,264)	0	0.0	(1,311)	(1,311)	
Operating Excess (Deficit)	\$66	(\$6,962)	\$7,028	100.9	(\$2,966)	(\$5,599)	\$2,633	47.0	\$680	\$563	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 Building Construction Fund

STATEMENT OF REVENUES AND EXPENDITURES

PAGE 10

(IN THOUSANDS)

	CUR	RENT							ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>	
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$409	\$409	
Interest	418	255	163	63.9	206	(1,175)	1,381	117.6	158	158	
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0	
Other Local Revenues	0	0	0	N/A	0	19	(19)	(100.0)	0	0	
State Sources	7	7	(0)	(6.4)	205	158	47	29.9	168	168	
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0	
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0	
Local Sales	0	0	0	N/A	0	24	(24)	(100.0)	0	0	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	425	262	163	62.1	411	(974)	1,385	142.2	735	735	
<u>Expenditures</u>											
Salaries	11	12	1	8.3	50	73	23	31.6	83	88	
Benefits	3	4	1	27.1	14	29	15	50.1	37	38	
Purchased Services	4	9	5	58.4	86	64	(22)	(34.8)	146	150	
Supplies & Materials	0	1	1	99.5	28	38	10	25.4	55	55	
Chargebacks	0	0	(0)	N/A	0	0	(0)	N/A	0	0	
Capital Expenditures	2,744	6,485	3,741	57.7	21,434	40,409	18,975	47.0	36,625	36,590	
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0	
Other	0	3	3	100.0	16	33	17	50.7	6	31	
Total Expenditures	2,761	6,514	3,753	57.6	21,629	40,646	19,017	46.8	36,952	36,952	
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0	
Operating Excess (Deficit)	(\$2,337)	(\$6,252)	\$3,915	62.6	(\$21,218)	(\$41,620)	\$20,402	49.0	(\$36,217)	(\$36,217)	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 **Debt Service Fund**

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 11

	CUF	RRENT	MONTH		YEAR-TO-DATE				ANNUAL BUDGET		
			\$	%			\$	%			
<u>Revenues</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>	
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$11,777	\$11,777	
Interest	0	0	0	N/A	0	0	0	N/A	0	0	
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0	
Other Local Revenues	0	0	0	N/A	0	(5)	5	100.0	0	0	
State Sources	302	229	73	32.0	2,154	2,082	72	3.5	2,787	2,787	
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0	
Federal Direct Aids	0	0	0	N/A	1,143	1,163	(20)	(1.7)	1,143	1,143	
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	302	229	73	32.0	3,297	3,240	57	1.8	15,707	15,707	
				_				_		_	
Expenditures											
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	0	(0)	N/A	20,861	20,628	(233)	(1.1)	20,870	20,870	
Other	0	0	0	N/A	0	0	0	N/A	0	0	
Total Expenditures	0	0	(0)	N/A	20,861	20,628	(233)	(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)	\$302	\$4,817	(\$4,515)	(93.7)	(\$14,551)	(\$12,800)	(\$1,751)	(13.7)	(\$263)	(\$263)	

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013 Trust and Agency Funds

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 12

CURRENT MONTH			1 🗅	A K - 1 O	- DAIE		ANNUAL BUDGET		
		\$	%			\$	%		
FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	Revised
\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
5	0	5	N/A	(8)	0	(8)	N/A	13	13
0	0	0	N/A	0	0	0	N/A	0	0
0	1	(1)	(100.0)	0	3	(3)	(100.0)	300	300
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
5	1	4	353.5	(8)	3	(11)	(362.1)	313	313
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	250	200	(50)	(25.0)	250	250
0	0	0	N/A	0	0	` o´	N/Á	0	0
0	0	0	N/A	0	0	(0)	N/A	0	0
0	0	0	N/A	0	0	`o´	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	0	0	0	N/A	0	0
0	0	0	N/A	250	200	(50)	(25.0)	250	250
0	0	0	N/A	0	0	0	N/A	0	0
\$5	\$1	\$4	353.5	(\$258)	(\$197)	(\$61)	(30.9)	\$62	\$63
•	FY2013 \$0 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	FY2013 FY2012 \$0 \$0 5 0 0 0 0 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0	FY2013 FY2012 Variance \$0 \$0 \$0 5 0 5 0 0 0 0 1 (1) 0 0 0 0 0	FY2013 FY2012 Variance Variance \$0 \$0 \$0 5 0 \$0 \$0/A 0 0 0 \$0/A 0 0 \$0/A \$0/A<	FY2013 FY2012 Variance Variance FY2013 \$0 \$0 \$0 N/A \$0 5 0 5 N/A (8) 0 0 0 N/A 0 0 1 (1) (100.0) 0 0 0 0 N/A 0 0	FY2013 FY2012 Variance variance variance FY2013 FY2012 FY2012 \$0 \$0 \$0 \$0 \$0 \$0 5 0 5 \$0 \$0 \$0 0 0 0 \$0 \$0 \$0 0 0 1 (1) (100.0) \$0 \$0 0 0 0 \$0 \$0 \$0 \$0 \$0 0 0 0 \$0	FY2013 FY2012 Variance Variance FY2013 FY2012 Variance \$0 \$0 \$0 N/A \$0 \$0 \$0 \$0 \$0 \$0 N/A (8) 0 (8) \$0 \$0 \$0 N/A \$0 \$0 \$0 \$0 \$0 \$0 N/A \$0 \$0 \$0 \$0 \$0 \$0 N/A \$0 \$0 \$0 \$0	FY2013 FY2012 Variance Variance Yariance Variance FY2013 FY2012 Variance Variance Variance Variance \$0 \$0 \$0 N/A \$0 \$0 N/A 5 0 5 N/A (8) 0 (8) N/A 0 0 0 N/A 0 0 0 N/A 0 1 (1) (100.0) 0 3 (3) (100.0) 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 0 N/A 0 0 N/A 0 0 0 N/A 0 0 N/A 0 0 0 N/A 0 0 N/A 0 0 0	FY2013 FY2012 Variance Variance FY2013 FY2012 Variance Variance Adopted \$0 \$0 \$0 N/A \$0 \$0 N/A \$0 5 0 \$0 N/A 0 0 0 N/A 0 0 0 0 N/A 0 0 0 N/A 0 0 1 (1) (100.0) 0 3 (3) (100.0) 300 0 0 0 N/A 0 0 N/A 0 0 0 0 N/A 0 0 N/A

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 13

Internal Service Fund

	CURRENT		MONTH		ΥE	AR-TO	-DATE		ANNUAL BUDO	SET
			\$	%			\$	%		
<u>Revenues</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	75	75	0	0.1	641	589	52	8.8	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	75	75	0	0.1	641	589	52	8.8	790	790
				_						
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	67	63	(4)	(5.8)	441	515	74	14.4	735	735
Purchased Services	4	5	1	11.2	40	42	2	4.1	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	71	68	(3)	(4.6)	481	557	76	13.6	790	790
	_									
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
0 " 5 " (5 " ")	Φ.	*	(0.5)	(40.4)	0.100	000	0.400	000 =	0.0	^
Operating Excess (Deficit)	\$4	\$7	(\$3)	(43.4)	<u>\$160</u>	\$32	\$128	398.7	\$0	\$0

DULUTH PUBLIC SCHOOLS - ISD 709 March 2013

STATEMENT OF REVENUES AND EXPENDITURES (IN THOUSANDS)

PAGE 14

Student Activities

	CURRENT		NT MONTH \$ %		Y E A R - T O - D A T E \$ %				ANNUAL BUDGET		
_			•				· ·				
Revenues	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	FY2013	FY2012	<u>Variance</u>	<u>Variance</u>	Adopted	Revised	
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	
Interest	1	0	1	N/A	1	2	(1)	(65.1)	4	4	
Tuition, Fees, Admissions	233	0	233	N/A	233	160	73	45.8	981	981	
Other Local Revenues	61	0	61	N/A	61	56	5	9.8	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	200	0	200	N/A	200	171	29	16.8	417	417	
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0	
Total Revenues	495	0	495	N/A	495	389	106	27.3	1,632	1,632	
				_							
Expenditures											
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	171	0	(171)	N/A	171	165	(6)	(3.7)	1,086	1,086	
Supplies & Materials	184	0	(184)	N/A	184	187	3	1.7	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	11	0	(11)	N/A	11	14	3	23.5	39	39	
Total Expenditures	366	0	(366)	N/A	366	366	0	0.1	1,632	1,632	
				_							
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0	
Operating Excess (Deficit)	\$130	\$0	\$130	N/A	\$130	\$23	\$107	463.5	(\$0)	(\$0)	

PAGE 15 05/07/13 BALANCE SHEET

Liabilities & Fund Balance

\$82,637 \$122,611

\$86,229

March 2013 ALL FUNDS

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$50,384	\$71,942	\$58,738	Reserved for:			
Taxes & Credits Receivable	3,191	16,155	4,237	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	90	1,733	110	Nonspendable Inventory	222	222	212
Due from Other Funds	0	228	75	Nonspendable Prepaids	81	82	72
Due from Other MN Districts	24	995	0	Staff Development	236	236	302
Due From MDE	27,317	27,568	22,747	Reemployment comp	0	0	0
Due From Federal thru MDE	35	1,743	35	Basic skills	305	305	329
Due From Federal - Direct	0	499	0	Learning development	0	0	0
Due from Other Governments	0	94	0	Desegregation	211	211	293
Inventory	1,543	1,573	215	Gifted and Talented	0	0	23
Prepaids	54	82	72	Pupil Transportation Safety	0	0	0
				ECFE	191	191	160
Total Assets	\$82,637	\$122,611	\$86,229	Community Education	281	281	159
				Community Services	27	27	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$ 23,000	\$ 22,610	\$ 22,610	Facilities	27,888	27,888	60,433
Accrued Interest Payable	0	0	0	Alternative facilities	13,561	13,561	20,554
Salaries Payable	458	13,157	1,380	Restricted Programs	0	0	0
Accounts Payable	154	8,662	1,430	Bond Refunding	0	0	0
Due to Other Funds	0	228	75	Endowment	1,656	1,914	1,677
Due to Other MN Districts	0	83	24	Encumbrances	0	0	0
Due to Other Governments	0	0	296	Severance-Insurance Prem	0	0	4,081
Claims Payable	170	179	349	Area Learning Center	0	0	0
Deferred Revenue	2,614	3,176	10	Designated for:			
Taxes Levied for Subsequent Yr.	19,985	19,985	18,890	Textbooks	273	273	0
Property tax shift	(865)	(865)	820	Carryovers	328	328	680
•	, ,	, ,		Operating Capital	95	0	0
				Referendum	0	0	0
Total Liabilities	\$45,517	\$67,216	\$45,884	Undesignated	(8,237)	9,877	(48,630)
				Total Fund Balance	\$37,119	\$55,395	\$40,345
				_			

PAGE 16 **BALANCE SHEET**

05/07/13

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$40,182	\$18,034	\$26,465	Reserved for:			_
Taxes & Credits Receivable	(5,394)	7,571	(5,275)	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	(4)	27	(136)	Nonspendable Inventory	131	131	129
Due from Other Funds	0	0	75	Nonspendable Prepaids	78	78	72
Due from Other MN Districts	0	970	0	Staff Development	236	236	302
Due From MDE	23,611	23,661	21,393	Reemployment comp	0	0	0
Due From Federal thru MDE	0	1,663	0	Basic skills	305	305	329
Due From Federal - Direct	0	85	0	Learning development	0	0	0
Due from Other Governments	0	26	0	Desegregation	211	211	293
Inventory	177	131	210	Gifted and Talented	0	0	23
Prepaids	54	78	72	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$58,625	\$52,245	\$42,804	Community Education	0	0	0
•				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$23,000	\$22,610	\$22,610	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries & Benefits Payable	(629)	12,500	159	Restricted Programs	0	0	0
Accounts Payable	145	916	963	Escrow Account	0	0	0
Due to Other Funds	0	171	0	Severance-Insurance Prem	0	0	4,081
Due to Other MN Districts	0	83	24	Encumbrances	0	0	0
Due to Other Governments	0	0	296	Area Learning Center	0	0	0
Claims Payable	170	178	349	Designated for:			
Deferred Revenue	600	862	8	Textbooks	0	0	0
Taxes Levied for Subsequent Yr.	5,461	5,461	4,945	Carryovers	307	307	375
Property tax shift	(850)	(850)	370	Operating Capital	0	0	0
. ,	,	, ,		Referendum	0	0	0
Total Liabilities	\$27,897	\$41,931	\$29,724	Undesignated	29,461	9,047	7,476
				Total Fund Balance	\$30,729	\$10,314	\$13,080
				Liabilities & Fund Balance	\$58,625	\$52,245	\$42,804

05/07/13

Page 17

BALANCE SHEET

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

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$1,008	\$933	\$979	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	2	19	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	31	89	24	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$1,074	\$1,060	\$1,057	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	144	17	155	Restricted Programs	0	0	0
Accounts Payable	1	50	20	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	838	902	799
Property tax shift	0	0	0				
				Total Fund Balance	\$929	\$993	\$882
Total Liabilities	\$145	\$67	\$175				
				Liabilities & Fund Balance	\$1,074	\$1,060	\$1,057

PAGE 18 05/07/13

March 2013 BALANCE SHEET

Transportation Fund

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	(\$3,628)	(\$3,483)	(\$1,946)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	26	3	44	Nonspendable Inventory	2	2	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	24	24	0	Staff Development	0	0	0
Due From MDE	2,166	2,166	74	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	(11)	2	(13)	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$1,423)	(\$1,288)	(\$1,841)	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	350	22	344	Restricted Programs	0	0	0
Accounts Payable	4	229	321	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	(1,778)	(1,541)	(2,506)
Property tax shift	0	0	0				
				Total Fund Balance	(\$1,777)	(\$1,539)	(\$2,506)
Total Liabilities	\$354	\$252	\$665				
				Liabilitias & Eund Palanas	/¢4 400\	(¢4 200\	(¢1 0/11)
				Liabilities & Fund Balance	(\$1,423)	(\$1,288)	(\$1,841)

BALANCE SHEET

PAGE 19 05/07/13

Community Service Fund

March 2013

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$746	\$212	\$205	Reserved for:			_
Taxes & Credits Receivable	629	629	642	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	9	9	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	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	(5)	0	(5)	Gifted and Talented	0	0	0
Prepaids	0	2	0	Pupil Transportation Safety	0	0	0
				ECFE	191	191	160
Total Assets	\$1,885	\$2,022	\$1,276	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	452	563	552	Restricted Programs	0	0	0
Accounts Payable	1	75	89	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	316	0	(424)
Property tax shift	(14)	(14)	37				
				Total Fund Balance	\$818	\$501	(\$105)
Total Liabilities	\$1,068	\$1,521	\$1,381				

Liabilities & Fund Balance

\$1,885

\$2,022

\$1,276

March 2013

Capital Expenditures

BALANCE SHEET

PAGE 20 05/07/13

(\$4,870)

(\$9,213)

(\$7,772)

(\$9,179)	(\$6,355)	(ቀስ ኃ7ሰ)	5 17			
	$(\Psi U, U U)$	(\$9,370)	Reserved for:			
0	0	0	Severance	\$0	\$0	\$0
56	60	157	Nonspendable Inventory	0	0	0
0	0	0	Nonspendable Prepaids	0	0	0
0	0	0	Staff Development	0	0	0
0	11	0	Reemployment comp	0	0	0
0	0	0	Basic skills	0	0	0
0	0	0	Learning development	0	0	0
0	63	0	Desegregation	0	0	0
1,351	1,351	0	Gifted and Talented	0	0	0
0	0	0	Pupil Transportation Safety	0	0	0
			ECFE	0	0	0
(\$7,772)	(\$4,870)	(\$9,213)	Community Education	0	0	0
			Community Services	0	0	0
			Operating Capital	0	0	0
\$0	\$0	\$0	Facilities	0	0	0
0	0	0	Alternative facilities	0	0	0
135	43	150	Restricted Programs	0	0	0
0	27	26	Escrow Account	0	0	0
0	0	0	Endowment	0	0	0
0	0	0	Encumbrances	0	0	0
0	0	0	Designated for:			
0	0	0	Textbooks	273	273	0
1,351	1,351	0	School Carryover	21	21	305
0	0	0	Operating Capital	95	0	0
0	0	0	Undesignated	(9,647)	(6,586)	(9,694)
\$1,486	\$1,421	\$176	Total Fund Balance	(\$9,257)	(\$6,291)	(\$9,389)
	\$0 0 0 0 0 0 1,351 0 (\$7,772) \$0 0 135 0 0 0 1,351 0	\$6 60 0 0 0 0 0 11 0 0 0 0 0 63 1,351 1,351 0 0 (\$7,772) (\$4,870) \$0 \$0 0 0 135 43 0 27 0 0 0 0 0 0 1,351 1,351 0 0	\$6 60 157 0 0 0 0 0 0 0 0 0 0 0 0 11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 63 0 1,351 1,351 0 0 0 0 (\$7,772) (\$4,870) (\$9,213) \$0 \$0 \$0 0 0 0 135 43 150 0 27 26 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1,351 1,351 0 0 0 0 0 0 0 0 0 0 0 0 0	56 60 157 Nonspendable Inventory 0 0 0 Nonspendable Prepaids 0 0 0 Staff Development 0 11 0 Reemployment comp 0 0 0 Basic skills 0 0 0 Learning development 0 63 0 Desegregation 1,351 1,351 0 Gifted and Talented 0 0 0 Pupil Transportation Safety ECFE Community Education Community Services Operating Capital Community Services Operating Capital Restricted Programs 0 27 26 Escrow Account 0 0 Endowment 0 0 Encumbrances 0 0 Designated for: 0 0 Textbooks 1,351 1,351 Operating Capital 0 0 Operating Capital 0 0 Operating Capit	56 60 157 Nonspendable Inventory 0 0 0 0 Nonspendable Prepaids 0 0 0 0 Staff Development 0 0 11 0 Reemployment comp 0 0 0 0 Basic skills 0 0 0 0 Learning development 0 0 63 0 Desegregation 0 0 63 0 Desegregation 0 0 0 0 Gifted and Talented 0 0 0 0 Pupil Transportation Safety 0 ECFE 0 Community Services 0 0 0 Facilities 0 0 0 Alternative facilities 0 0 0 Alternative facilities 0 0 0 Pacilities 0 0 0 Escrow Account 0 0 0 Endo	56 60 157 Nonspendable Inventory 0 0 0 0 0 Nonspendable Prepaids 0 0 0 0 0 Staff Development 0 0 0 11 0 Reemployment comp 0 0 0 0 0 Basic skills 0 0 0 0 0 Learning development 0 0 0 63 0 Desegregation 0 0 0 63 0 Desegregation 0 0 0 0 Pupil Transportation Safety 0 0 ECFE 0 0 0 (\$7,772) (\$4,870) (\$9,213) Community Education 0 0 \$0 \$0 \$0 Facilities 0 0 \$0 \$0 \$0 Alternative facilities 0 0 \$0 \$0 \$0 Escrow Account 0 0

Liabilities & Fund Balance

BALANCE SHEET

PAGE 21

05/07/13

Building Construction Fund

March 2013

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$20,166	\$47,075	\$39,349	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 Prepaids	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$20,238	\$48,752	\$39,398	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	7	11	20	Restricted Programs	0	0	0
Accounts Payable	0	7,292	11	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	(21,218)	0	(41,620)
Property tax shift	0	0	0				
				Total Fund Balance	\$20,231	\$41,449	\$39,367
Total Liabilities	\$7	\$7,303	\$31				
				Liabilities & Fund Balance	\$20,238	\$48,752	\$39,398
						ψ .O,. 02	+00,000

March 2013

BALANCE SHEET

PAGE 22

\$7,032

\$21,583

\$9,864

05/07/13

Debt Service Fund

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	(\$1,889)	\$12,661	\$189	Reserved for:			
Taxes & Credits Receivable	7,955	7,955	8,870	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	1	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	965	965	805	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$7,032	\$21,583	\$9,864	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	(7,526)	7,026	(3,866)
Property tax shift	0	0	413	-			
				Total Fund Balance	(\$7,526)	\$7,026	(\$3,866)
Total Liabilities	\$14,557	\$14,557	\$13,730			_	

Liabilities & Fund Balance

Trust & Agency Funds

BALANCE SHEET

PAGE 23 05/07/13

ASSETS	03/31/13	06/30/12	03/31/12
Cash / Investments	\$1,656	\$1,673	\$1,663
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	13	16
Due from Other Funds	0	228	0
Due from Other MN Districts	0	0	0
Due From MDE	0	0	0
Due From Federal thru MDE	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepaids	0	0	0
			<u>.</u>
Total Assets	\$1,656	\$1,914	\$1,679
LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	0	0	0
Accounts Payable	0	0	0
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	0	0	0
Deferred Revenue	0	0	2
Taxes Levied for Subsequent Yr.	0	0	0
Property tax shift	0	0	0
Total Liabilities	\$0	\$0	\$2

FUND BALANCES	03/31/13	06/30/12	03/31/12
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	0	0	0
Nonspendable Prepaids	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Learning development	0	0	0
Desegregation	0	0	0
Gifted and Talented	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Alternative facilities	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	1,656	1,914	1,677
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	0	0	0
Total Fund Balance	\$1,656	\$1,914	\$1,677

Liabilities & Fund Balance

\$1,656 \$1,914 \$1,679

BALANCE SHEET

PAGE 24 05/07/13

March 2013 Dental Internal Service Fund

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$69	\$69	\$32	Reserved for:			_
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	1	1	1	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$69	\$70	\$33	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	65	(94)	33
Property tax shift	0	0	0				
				Total Fund Balance	\$65	(\$94)	\$33
Total Liabilities	\$4	\$164	\$0				

Liabilities & Fund Balance

\$69

\$70

\$33

March 2013 BALANCE SHEET

Student Activities

ASSETS	03/31/13	06/30/12	03/31/12	FUND BALANCES	03/31/13	06/30/12	03/31/12
Cash / Investments	\$1,252	\$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 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	\$1,252	\$1,122	\$1,172	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	1,252	1,122	1,172
Property tax shift	0	0	0				
				Total Fund Balance	\$1,252	\$1,122	\$1,172
Total Liabilities	\$0	\$0	\$0				

Liabilities & Fund Balance

\$1,252 \$1,122 \$1,172

PAGE 25

05/07/13