

Duluth Public Schools - ISD 709
Cash Flow Report
Month Ending 01/31/10

		Fund										
		Total	1	2	3	4	5	6	7	8 & 9	71 & 79	
Cash and investments	12/31/2009	\$ 249,637,048	\$ 16,259,650	\$ 505,941	\$ (142,289)	\$ 365,107	\$ 958,220	\$ 222,546,582	\$ 6,153,280	\$ 1,779,648	\$ 1,210,908	
Receivables (increase)/decrease -		4,715,786	541,649	7,133	2,687	5,716	-	4,158,601	-	-	-	
Payables increase/(decrease) -		243,710	(143,018)	19,065	278,697	100,198	19,191	(1,178)	-	(29,245)	-	
Revenues increase/(decrease) -		6,436,288	6,627,283	286,073	276,821	1,580,114	83,087	(3,109,230)	174,834	13,398	503,908	
Expenditures (increase)/decrease -		(21,140,602)	(7,549,764)	(225,090)	(380,556)	(779,716)	(142,275)	(2,379,710)	(9,264,097)	-	(419,394)	
Cash and investments	1/31/2010	\$ 239,892,230	\$ 15,735,799	\$ 593,123	\$ 35,361	\$ 1,271,419	\$ 918,224	\$ 221,215,066	\$ (2,935,983)	\$ 1,763,800	\$ 1,295,422	

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$21,259	\$21,259
Tuition, Fees, Admissions	396	134	262	195.4	1,583	1,194	389	32.5	3,228	3,599
Other Local Revenues	(2,874)	315	(3,189)	(1,012.3)	(1,500)	3,035	(4,535)	(149.4)	5,273	6,168
State Sources	6,210	8,098	(1,888)	(23.3)	35,875	39,621	(3,746)	(9.5)	82,225	82,323
Federal Aids from MDE	1,141	1,240	(99)	(8.0)	6,796	4,002	2,794	69.8	9,080	15,095
Federal Direct Aids	1,264	296	968	326.9	2,253	2,208	45	2.0	6,249	6,342
Local Sales	300	4	296	7,389.8	722	861	(139)	(16.1)	2,197	2,198
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	95,193	96,994
Total Revenues	6,436	10,087	(3,651)	(36.2)	45,727	50,921	(5,193)	(10.2)	224,704	233,978
<u>Expenditures</u>										
Salaries	5,063	5,078	15	0.3	28,080	30,166	2,086	6.9	64,247	67,857
Benefits	2,316	2,248	(68)	(3.0)	13,985	13,985	(0)	(0.0)	27,700	30,275
Purchased Services	1,641	1,036	(605)	(58.4)	7,122	6,181	(941)	(15.2)	13,203	15,921
Supplies & Materials	479	326	(153)	(47.1)	1,988	2,377	389	16.4	4,844	5,500
Chargebacks	(1)	0	1	N/A	(5)	0	5	N/A	(125)	(106)
Capital Expenditures	2,333	775	(1,558)	(201.0)	24,961	10,095	(14,866)	(147.3)	122,312	121,101
Debt Service	9,264	11,192	1,928	17.2	13,192	11,613	(1,579)	(13.6)	12,589	14,391
Other	45	15	(30)	(198.1)	1,359	350	(1,009)	(288.2)	2,391	3,073
Total Expenditures	21,141	20,670	(471)	(2.3)	90,681	74,767	(15,914)	(21.3)	247,161	258,011
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(14,704)	(\$10,583)	(4,121)	(38.9)	(44,954)	(\$23,846)	(21,108)	(88.5)	(\$22,457)	(\$24,033)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
Revenues	FY2010	FY2009	Variance	Variance	FY2010	FY2009	Variance	Variance	Adopted	Revised
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$6,124	\$6,124
Tuition, Fees, Admissions	85	54	31	56.7	817	421	396	94.1	1,509	1,873
Other Local Revenues	65	255	(190)	(74.6)	907	1,521	(614)	(40.4)	1,099	1,297
State Sources	5,574	7,278	(1,704)	(23.4)	31,620	34,135	(2,515)	(7.4)	74,033	74,042
Federal Aids from MDE	897	769	128	16.7	5,420	2,937	2,483	84.6	6,372	11,609
Federal Direct Aids	6	6	(0)	(0.3)	59	93	(34)	(36.1)	179	173
Local Sales	-	1	(1)	(100.0)	0	28	(28)	(100.0)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	6,627	8,363	(1,736)	(20.8)	38,823	39,135	(312)	(0.8)	89,316	95,117
Expenditures										
Salaries	4,398	4,419	21	0.5	24,044	25,831	1,787	6.9	55,931	58,171
Benefits	2,032	1,977	(55)	(2.8)	12,037	11,977	(60)	(0.5)	24,254	26,339
Purchased Services	1,011	617	(394)	(63.9)	3,508	3,533	25	0.7	6,966	8,041
Supplies & Materials	102	129	27	21.2	788	1,138	350	30.7	1,434	2,066
Chargebacks	(2)	(132)	(130)	(98.7)	(12)	(139)	(127)	(91.3)	(429)	(455)
Capital Expenditures	3	3	(0)	(7.0)	146	127	(19)	(14.9)	720	934
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	6	5	(1)	(18.7)	270	63	(207)	(328.4)	741	1,392
Total Expenditures	7,550	7,018	(532)	(7.6)	40,781	42,530	1,749	4.1	89,616	96,488
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	(922)	\$1,345	(2,267)	(168.6)	(\$1,958)	(\$3,395)	\$1,437	42.3	(\$300)	(\$1,371)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$5,468	\$5,468
Tuition, Fees, Admissions	5	0	5	N/A	411	120	291	242.8	1,042	1,090
Other Local Revenues	45	235	(190)	(80.9)	283	863	(580)	(67.2)	855	865
State Sources	5,080	6,758	(1,678)	(24.8)	30,459	33,521	(3,062)	(9.1)	68,337	68,337
Federal Aids from MDE	1,317	0	1,317	N/A	3,252	0	3,252	N/A	0	1,925
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	1	(1)	(100.0)	0	28	(28)	(100.0)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	6,446	6,994	(548)	(7.8)	34,405	34,532	(127)	(0.4)	75,702	77,685
<u>Expenditures</u>										
Salaries	3,729	3,764	35	0.9	20,246	22,010	1,764	8.0	47,832	48,283
Benefits	1,730	1,693	(37)	(2.2)	10,370	10,296	(74)	(0.7)	21,011	22,442
Purchased Services	647	550	(97)	(17.7)	2,865	2,893	28	1.0	5,810	6,214
Supplies & Materials	73	106	33	31.5	585	866	281	32.4	1,140	1,417
Chargebacks	(1)	(132)	(131)	(99.3)	(18)	(143)	(125)	(87.7)	(577)	(569)
Capital Expenditures	-	0	0	N/A	74	72	(2)	(2.2)	685	749
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	1	4	3	78.5	46	37	(9)	(23.6)	102	298
Total Expenditures	6,179	5,985	(194)	(3.2)	34,167	36,031	1,864	5.2	76,002	78,834
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	267	\$1,009	(742)	(73.5)	\$238	(\$1,499)	\$1,737	115.9	(\$300)	(\$1,149)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$656	\$656
Tuition, Fees, Admissions	80	54	26	48.1	406	301	105	34.8	467	783
Other Local Revenues	20	20	(0)	(0.8)	624	658	(34)	(5.2)	244	432
State Sources	495	520	(25)	(4.8)	1,160	614	546	89.0	5,696	5,705
Federal Aids from MDE	(419)	769	(1,188)	(154.5)	2,169	2,937	(768)	(26.2)	6,372	9,684
Federal Direct Aids	6	6	(0)	(0.3)	59	93	(34)	(36.1)	179	173
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	181	1,369	(1,188)	(86.8)	4,418	4,603	(185)	(4.0)	13,614	17,431
<u>Expenditures</u>										
Salaries	669	655	(14)	(2.1)	3,798	3,821	23	0.6	8,099	9,888
Benefits	301	284	(17)	(6.1)	1,668	1,681	13	0.8	3,243	3,897
Purchased Services	364	67	(297)	(443.3)	642	640	(2)	(0.4)	1,156	1,827
Supplies & Materials	29	23	(6)	(26.5)	203	272	69	25.2	294	649
Chargebacks	(1)	0	1	N/A	5	4	(1)	(37.3)	148	114
Capital Expenditures	3	3	(0)	(7.0)	72	55	(17)	(31.4)	35	185
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	5	1	(4)	(407.8)	224	26	(198)	(762.2)	639	1,094
Total Expenditures	1,371	1,033	(338)	(32.7)	6,614	6,499	(115)	(1.8)	13,614	17,654
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(1,189)	336	(1,525)	(454.0)	(\$2,196)	(\$1,896)	(\$300)	(15.8)	\$0	(\$223)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR - T O - D A T E				ANNUAL BUDGET	
			\$	%			\$	%	Adopted	Revised
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>		
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	-	1	(1)	(100.0)	0	3	(3)	(100.0)	3	3
State Sources	16	36	(20)	(55.5)	70	77	(7)	(9.7)	148	148
Federal Aids from MDE	171	317	(146)	(46.0)	925	770	155	20.1	1,669	1,762
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	99	3	96	3,195.6	484	597	(113)	(19.0)	1,263	1,263
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	286	357	(71)	(19.9)	1,478	1,447	31	2.2	3,082	3,175
<u>Expenditures</u>										
Salaries	76	72	(4)	(5.3)	452	482	30	6.3	957	957
Benefits	34	34	(0)	(0.2)	206	224	18	8.2	405	405
Purchased Services	14	8	(6)	(74.8)	47	50	3	5.7	111	111
Supplies & Materials	101	125	24	18.9	622	685	63	9.1	1,488	1,483
Chargebacks	-	0	0	N/A	1	1	0	44.2	101	101
Capital Expenditures	-	0	0	N/A	85	1	(84)	(8,382.8)	3	104
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	(0)	N/A	10	13	3	23.3	18	18
Total Expenditures	225	239	14	5.7	1,422	1,456	34	2.3	3,082	3,179
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	61	\$118	(\$57)	(48.5)	\$56	(\$9)	\$65	722.0	\$0	(\$4)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
Revenues	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	0	0	(0)	(100.0)	0	0
Other Local Revenues	-	0	0	N/A	6	0	6	N/A	0	55
State Sources	275	349	(74)	(21.1)	1,451	1,974	(523)	(26.5)	4,571	4,571
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	1	0	1	N/A	1	0	1	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	<u>277</u>	<u>349</u>	<u>(72)</u>	<u>(20.7)</u>	<u>1,458</u>	<u>1,974</u>	<u>(516)</u>	<u>(26.1)</u>	<u>4,571</u>	<u>4,626</u>
Expenditures										
Salaries	103	101	(2)	(1.8)	576	605	29	4.8	1,132	1,157
Benefits	59	54	(5)	(9.4)	355	337	(18)	(5.4)	550	560
Purchased Services	182	353	171	48.5	1,646	1,386	(260)	(18.8)	2,737	2,737
Supplies & Materials	37	34	(3)	(8.2)	139	148	9	6.2	349	364
Chargebacks	-	0	0	N/A	0	0	(0)	N/A	1	2
Capital Expenditures	-	0	0	N/A	165	0	(165)	N/A	182	188
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	0	0	N/A	0	0	0	N/A	278	278
Total Expenditures	<u>381</u>	<u>542</u>	<u>161</u>	<u>29.8</u>	<u>2,882</u>	<u>2,476</u>	<u>(406)</u>	<u>(16.4)</u>	<u>5,229</u>	<u>5,284</u>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	<u>(104)</u>	<u>(\$193)</u>	<u>\$89</u>	<u>46.3</u>	<u>(\$1,424)</u>	<u>(\$502)</u>	<u>(\$922)</u>	<u>(183.6)</u>	<u>(\$658)</u>	<u>(\$658)</u>

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,023	\$1,023
Tuition, Fees, Admissions	91	80	11	13.2	545	547	(2)	(0.4)	1,049	1,056
Other Local Revenues	56	38	18	46.8	430	330	100	30.4	489	1,111
State Sources	104	69	35	50.3	889	1,050	(161)	(15.3)	1,877	1,965
Federal Aids from MDE	73	154	(81)	(52.9)	450	295	155	52.5	1,039	1,725
Federal Direct Aids	1,258	290	968	333.6	2,194	2,115	79	3.7	6,070	6,169
Local Sales	-	0	0	N/A	1	1	(0)	(42.0)	0	1
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	1,580	631	949	150.4	4,509	4,338	171	3.9	11,547	13,051
<u>Expenditures</u>										
Salaries	405	408	3	0.8	2,420	2,652	232	8.8	5,095	6,440
Benefits	158	151	(7)	(4.7)	933	999	66	6.6	1,845	2,325
Purchased Services	201	38	(163)	(430.0)	956	661	(295)	(44.6)	2,328	3,366
Supplies & Materials	14	35	21	59.3	139	178	39	21.8	412	436
Chargebacks	0	131	131	99.8	3	135	132	97.5	201	200
Capital Expenditures	1	0	(1)	N/A	14	174	160	91.7	796	81
Debt Service	-	0	0	N/A	0	0	0	N/A	0	
Other	0	6	6	94.1	11	16	5	29.5	931	342
Total Expenditures	780	769	(11)	(1.4)	4,478	4,815	337	7.0	11,609	13,190
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	800	(\$138)	\$938	680.0	\$31	(\$477)	\$508	106.5	(\$62)	(\$139)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,508	\$1,508
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	17	17	0	2.9	168	120	48	39.7	196	216
State Sources	66	144	(78)	(54.5)	325	752	(427)	(56.8)	789	789
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	37	0	37	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	83	161	(78)	(48.4)	530	872	(342)	(39.2)	2,493	2,513
<u>Expenditures</u>										
Salaries	75	73	(2)	(3.1)	537	552	15	2.7	1,057	1,057
Benefits	31	30	(1)	(3.2)	234	225	(9)	(3.8)	415	415
Purchased Services	31	9	(22)	(239.2)	341	337	(4)	(1.2)	165	499
Supplies & Materials	-	0	0	N/A	69	0	(69)	N/A	90	66
Chargebacks	0	1	1	61.6	3	2	(1)	(51.4)	0	22
Capital Expenditures	5	55	50	90.7	259	406	147	36.2	1,015	621
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	3	3	100.0	908	224	(684)	(305.1)	240	745
Total Expenditures	142	171	29	16.8	2,350	1,746	(604)	(34.6)	2,982	3,426
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(59)	(\$10)	(\$49)	(491.9)	(\$1,820)	(\$874)	(\$946)	(108.2)	(\$489)	(\$913)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
Revenues	FY2010	FY2009	Variance	Variance	FY2010	FY2009	Variance	Variance	Adopted	Revised
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$535	\$535
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	(3,109)	1	(3,110)	#####	(3,108)	913	(4,021)	(440.4)	2,681	2,681
State Sources	-	0	0	N/A	139	151	(12)	(7.6)	168	168
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	103,782	0	0	N/A	95,193	95,193
Total Revenues	(3,109)	1	(3,110)	#####	100,814	1,064	(4,032)	(379.0)	98,577	98,577
Expenditures										
Salaries	7	5	(2)	(32.2)	51	44	(7)	(15.7)	76	76
Benefits	3	2	(1)	(32.3)	20	19	(1)	(5.3)	30	30
Purchased Services	23	11	(12)	(113.4)	445	54	(391)	(724.3)	0	271
Supplies & Materials	2	3	1	32.2	7	11	4	38.6	0	14
Chargebacks	0	0	(0)	N/A	0	1	1	80.6	0	24
Capital Expenditures	2,324	717	(1,607)	(224.1)	24,282	9,361	(14,921)	(159.4)	119,572	119,149
Debt Service	-	425	425	100.0	0	425	425	100.0	0	0
Other	21	1	(20)	(1,985.0)	142	7	(135)	(1,933.9)	0	114
Total Expenditures	2,380	1,164	(1,216)	(104.4)	24,947	9,922	(15,025)	(151.4)	119,678	119,678
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(5,489)	(\$1,163)	(\$4,326)	(372.0)	\$75,867	(\$8,858)	\$84,725	956.5	(\$21,101)	(\$21,101)

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
Revenues	FY2010	FY2009	Variance	Variance	FY2010	FY2009	Variance	Variance	Adopted	Revised
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$12,069	\$12,069
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	-	0	0	N/A	0	0	0	N/A	0	0
State Sources	175	222	(47)	(21.2)	1,381	1,482	(101)	(6.8)	639	639
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	2,383	0	2,383	N/A	0	1,801
Total Revenues	175	222	(47)	(21.2)	3,763	1,482	2,281	153.9	12,708	14,510
Expenditures										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	-	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	-	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	-	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	-	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	-	0	0	N/A	0	0	0	N/A	0	0
Debt Service	9,264	10,767	1,503	14.0	13,192	11,188	(2,004)	(17.9)	12,589	14,391
Other	-	0	0	N/A	0	0	0	N/A	0	0
Total Expenditures	9,264	10,767	1,503	14.0	13,192	11,188	(2,004)	(17.9)	12,589	14,391
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(9,089)	(\$10,545)	\$1,456	13.8	(\$9,428)	(\$9,706)	\$278	2.9	\$119	\$119

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	-	3	(3)	(100.0)	0	43	(43)	(100.0)	348	348
State Sources	-	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	13	0	13	N/A	13	0	13	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	13	3	10	346.6	13	43	(30)	(68.8)	348	348
<u>Expenditures</u>										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	-	0	0	N/A	200	204	4	2.0	200	200
Purchased Services	-	0	0	N/A	0	0	0	N/A	0	0
Supplies & Materials	-	0	0	N/A	0	0	0	N/A	0	0
Chargebacks	-	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	-	0	0	N/A	10	26	16	61.5	25	25
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	0	0	N/A	0	8	8	100.0	0	0
Total Expenditures	-	0	0	N/A	210	238	28	11.8	225	225
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	13	\$3	\$10	346.6	(\$197)	(\$195)	(\$2)	(0.8)	\$122	\$122

STATEMENT OF REVENUES AND EXPENDITURES
(IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
			\$	%			\$	%		
<u>Revenues</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>FY2010</u>	<u>FY2009</u>	<u>Variance</u>	<u>Variance</u>	<u>Adopted</u>	<u>Revised</u>
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	221	0	221	N/A	221	226	(5)	(2.3)	670	670
Other Local Revenues	97	0	97	N/A	97	105	(8)	(7.3)	458	458
State Sources	-	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	186	0	186	N/A	186	235	(49)	(20.9)	935	935
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	504	0	504	N/A	504	566	(62)	(11.0)	2,062	2,062
<u>Expenditures</u>										
Salaries	-	0	0	N/A	0	0	0	N/A	0	0
Benefits	-	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	178	0	(178)	N/A	178	160	(18)	(11.6)	895	895
Supplies & Materials	223	0	(223)	N/A	223	217	(6)	(2.9)	1,071	1,071
Chargebacks	-	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	-	0	0	N/A	0	0	0	N/A	0	0
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	18	0	(18)	N/A	18	19	1	7.6	184	184
Total Expenditures	419	0	(419)	N/A	419	396	(23)	(5.9)	2,151	2,151
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	85	\$0	\$85	N/A	\$85	\$170	(\$85)	(50.3)	(\$89)	(\$89)

Jan10

BALANCE SHEET

ALL FUNDS

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$239,892	\$179,395	\$187,133
Taxes & Credits Receivable	3,595	15,266	3,539
Accounts / Interest Receivable	82	4,361	961
Due from Other Funds	81	315	0
Due from Other MN Districts	30	687	0
Due From CFL	7,902	8,200	136
Due From Federal thru CFL	42	2,089	0
Due From Federal - Direct	0	815	0
Due from Other Governments	0	65	0
Inventory	273	287	341
Prepays	102	91	126
Total Assets	<u>\$251,999</u>	<u>\$211,571</u>	<u>\$192,235</u>

LIABILITIES	01/31/10	06/30/09	01/31/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	294	13,394	1,588
Accounts Payable	799	7,862	673
Due to Other Funds	81	315	0
Due to Other MN Districts	64	64	0
Due to Other Governments	0	2	0
Claims Payable	(49)	123	(35)
Deferred Revenue	26	239	17
Taxes Levied for Subsequent Yr.	21,559	21,559	20,359
Severance Obligation	0	0	0
Total Liabilities	<u>\$22,774</u>	<u>\$43,558</u>	<u>\$22,602</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$2,000	\$2,000	\$2,900
Inventory	287	287	328
Prepays	91	91	156
Staff Development	500	500	470
Reemployment comp	0	0	0
Basic skills	182	182	210
Cooperative Programs	0	0	121
Desegregation	41	41	75
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	187	187	187
Community Education	184	184	157
Community Services	0	0	314
Operating Capital	2,142	2,142	2,299
Facilities	90,316	90,316	156,079
Health & Safety	0	0	0
Restricted Programs	10	10	93
Bond Refunding	0	0	0
Endowment	1,651	1,847	1,591
Encumbrances	33,947	33,947	3,362
Severance-Insurance Prem	2,500	2,500	2,753
Area Learning Center	0	0	0
Designated for:			
Textbooks	0	0	198
Carryovers	991	991	1,108
Operating Capital	600	600	900
Referendum	47	47	95
Undesignated	93,549	32,141	(3,763)

Total Fund Balance	<u>\$229,224</u>	<u>\$168,013</u>	<u>\$169,633</u>
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Liabilities & Fund Balance	<u>\$251,999</u>	<u>\$211,571</u>	<u>\$192,235</u>
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Jan10

BALANCE SHEET

General Fund

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$15,736	\$17,947	\$22,170
Taxes & Credits Receivable	(4,360)	7,312	(4,125)
Accounts / Interest Receivable	57	113	174
Due from Other Funds	81	81	0
Due from Other MN Districts	30	687	0
Due From CFL	7,378	7,415	0
Due From Federal thru CFL	0	2,008	0
Due From Federal - Direct	0	9	0
Due from Other Governments	0	59	0
Inventory	212	173	245
Prepays	102	90	126
Total Assets	<u>\$19,235</u>	<u>\$35,894</u>	<u>\$18,590</u>

LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(901)	12,722	(1,561)
Accounts Payable	119	623	63
Due to Other Funds	0	146	0
Due to Other MN Districts	64	64	0
Due to Other Governments	0	2	0
Claims Payable	(80)	123	(73)
Deferred Revenue	9	234	4
Taxes Levied for Subsequent Yr.	8,160	8,160	7,559
Severance Obligation	0	0	0
Total Liabilities	<u>\$7,371</u>	<u>\$22,072</u>	<u>\$5,992</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$2,000	\$2,000	\$2,900
Inventory	173	173	185
Prepays	90	90	128
Staff Development	500	500	470
Reemployment comp	-	-	-
Basic skills	182	182	210
Cooperative Programs	-	-	121
Desegregation	41	41	75
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
Health & Safety	0	0	0
Restricted Programs	10	10	93
Escrow Account	0	0	0
Severance-Insurance Prem	2,500	2,500	2,753
Encumbrances	0	0	0
Area Learning Center	0	0	-
Designated for:			
Textbooks	0	0	198
Carryovers	554	554	711
Operating Capital	600	600	900
Referendum	47	47	95
Undesignated	5,168	7,126	3,759
Total Fund Balance	<u>\$11,864</u>	<u>\$13,822</u>	<u>\$12,598</u>
Liabilities & Fund Balance	<u>\$19,235</u>	<u>\$35,894</u>	<u>\$18,590</u>

Duluth Public Schools - ISD #709

Jan10

Food Service Fund

BALANCE SHEET

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$593	\$382	\$705
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	2	1	2
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	0	42	0
Due From Federal thru CFL	42	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	71	114	106
Prepays	0	0	0
Total Assets	\$708	\$539	\$813

LIABILITIES	01/31/10	06/30/09	01/31/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	153	14	395
Accounts Payable	1	31	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	3	0	4
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	\$157	\$44	\$399

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	114	114	143
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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
Health & Safety	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	437	381	271
Total Fund Balance	\$551	\$495	\$414
Liabilities & Fund Balance	\$708	\$539	\$813

Jan10

Transportation Fund

BALANCE SHEET

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$35	\$940	\$1,754
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	7	62	1
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	26	26	24
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments		0	0
Inventory	(6)	0	(4)
Prepays	0	0	0
Total Assets	<u>\$62</u>	<u>\$1,028</u>	<u>\$1,775</u>

LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	265	32	545
Accounts Payable	244	27	153
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	8	0	8
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	<u>\$517</u>	<u>\$59</u>	<u>\$706</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	1	1
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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
Health & Safety	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	(455)	969	1,068
Total Fund Balance	<u>(\$455)</u>	<u>\$970</u>	<u>\$1,069</u>
Liabilities & Fund Balance	<u>\$62</u>	<u>\$1,028</u>	<u>\$1,775</u>

Jan10

BALANCE SHEET

Community Service Fund

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$1,271	\$581	\$2,291
Taxes & Credits Receivable	640	640	525
Accounts / Interest Receivable	1	7	1
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	203	421	27
Due From Federal thru CFL	0	81	0
Due From Federal - Direct	0	806	0
Due from Other Governments	0	6	0
Inventory	(4)	0	(7)
Prepays	0	1	0
Total Assets	<u>\$2,112</u>	<u>\$2,543</u>	<u>\$2,837</u>

LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	593	593	1,769
Accounts Payable	21	410	0
Due to Other Funds	0	88	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	15	0	21
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	1,066	1,066	866
Severance Obligation	0	0	0
Total Liabilities	<u>\$1,695</u>	<u>\$2,157</u>	<u>\$2,656</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	1	1	27
Staff development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
Bus Purchases	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	187	187	187
Community Education	184	184	157
Community Services	0	0	314
Operating Capital	0	0	0
Facilities	0	0	0
Health & Safety	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	45	14	(504)
Total Fund Balance	<u>\$417</u>	<u>\$386</u>	<u>\$181</u>

Liabilities & Fund Balance	<u>\$2,112</u>	<u>\$2,543</u>	<u>\$2,837</u>
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Jan10

BALANCE SHEET

Capital Expenditures

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$918	\$2,594	\$2,205
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	15	19	16
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	0	0	2
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepays	0	0	0
Total Assets	<u>\$933</u>	<u>\$2,612</u>	<u>\$2,223</u>

LIABILITIES	01/31/10	06/30/09	01/31/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	169	32	397
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	5	0	5
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	<u>\$173</u>	<u>\$32</u>	<u>\$402</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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	2,142	2,142	2,299
Facilities	0	0	0
Health & Safety	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
School Carryover	437	437	397
Operating Capital	0	0	0
Undesignated	(1,820)	0	(875)
Total Fund Balance	<u>\$760</u>	<u>\$2,580</u>	<u>\$1,821</u>

Liabilities & Fund Balance	<u>\$933</u>	<u>\$2,612</u>	<u>\$2,223</u>
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Jan10

BALANCE SHEET

Building Construction Fund

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$221,215	\$147,538	\$159,033
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	4,159	767
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	17	17	0
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	(0)	0	0
Prepays	0	0	0
Total Assets	<u>\$221,232</u>	<u>\$151,714</u>	<u>\$159,800</u>

LIABILITIES	01/31/10	06/30/09	01/31/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	16	2	43
Accounts Payable	317	6,680	316
Due to Other Funds	81	81	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
Severance Obligation	0	0	0
Total Liabilities	<u>\$414</u>	<u>\$6,763</u>	<u>\$359</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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	90,316	90,316	156,079
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	0	0	0
Encumbrances	33,947	33,947	3,362
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	96,555	20,688	0
Total Fund Balance	<u>\$220,818</u>	<u>\$144,951</u>	<u>\$159,441</u>
Liabilities & Fund Balance	<u>\$221,232</u>	<u>\$151,714</u>	<u>\$159,800</u>

Jan10

BALANCE SHEET

Debt Service Fund

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	(\$2,936)	\$6,492	(\$4,058)
Taxes & Credits Receivable	7,314	7,314	7,139
Accounts / Interest Receivable	0	0	0
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	279	279	83
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepays	0	0	0
Total Assets	<u>\$4,657</u>	<u>\$14,085</u>	<u>\$3,164</u>

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	0
Taxes Levied for Subsequent Yr.	12,333	12,333	11,934
Severance Obligation	0	0	0
Total Liabilities	<u>\$12,333</u>	<u>\$12,333</u>	<u>\$11,934</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Bond Refundings	0		0
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	(7,676)	1,752	(8,770)
Total Fund Balance	<u>(\$7,676)</u>	<u>\$1,752</u>	<u>(\$8,770)</u>

Liabilities & Fund Balance	<u>\$4,657</u>	<u>\$14,085</u>	<u>\$3,164</u>
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Jan10

BALANCE SHEET

Trust & Agency Funds

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$1,764	\$1,710	\$1,745
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	0	0
Due from Other Funds	0	234	0
Due from Other MN Districts	0	0	0
Due From CFL	0	0	0
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepays	0	0	0
Total Assets	<u>\$1,764</u>	<u>\$1,944</u>	<u>\$1,745</u>

LIABILITIES			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	0	0	0
Accounts Payable	96	92	141
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	17	5	13
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	<u>\$113</u>	<u>\$97</u>	<u>\$154</u>

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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
Health & Safety	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Endowment	1,651	1,847	1,591
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	0	0	0
Total Fund Balance	<u>\$1,651</u>	<u>\$1,847</u>	<u>\$1,591</u>

Liabilities & Fund Balance	<u>\$1,764</u>	<u>\$1,944</u>	<u>\$1,745</u>
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Jan10

BALANCE SHEET

Student Activities

ASSETS	01/31/10	06/30/09	01/31/09
Cash / Investments	\$1,295	\$1,211	\$1,288
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	0	0	0
Due from Other Funds	0	0	0
Due from Other MN Districts	0	0	0
Due From CFL	0	0	0
Due From Federal thru CFL	0	0	0
Due From Federal - Direct	0	0	0
Due from Other Governments	0	0	0
Inventory	0	0	0
Prepays	0	0	0
Total Assets	\$1,295	\$1,211	\$1,288
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	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
Total Liabilities	\$0	\$0	\$0

FUND BALANCES	01/31/10	06/30/09	01/31/09
Reserved for:			
Severance	\$0	\$0	\$0
Inventory	0	0	0
Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Cooperative Programs	0	0	0
Desegregation	0	0	0
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
Health & Safety	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	1,295	1,211	1,288
Total Fund Balance	\$1,295	\$1,211	\$1,288
Liabilities & Fund Balance	\$1,295	\$1,211	\$1,288