

May 14

# BALANCE SHEET

ALL FUNDS

ASSETS	05/31/14	06/30/13	05/31/13
Cash / Investments	\$45,728	\$50,413	\$50,511
Taxes & Credits Receivable	(2,914)	19,527	(2,574)
Accounts / Interest Receivable	54	310	102
Due from Other Funds	0	202	0
Due from Other MN Districts	0	1,037	24
Due From MDE	11,127	11,262	27,316
Due From Federal thru MDE	0	2,108	35
Due From Federal - Direct	0	873	0
Due from Other Governments	0	123	0
Inventory	346	390	1,539
Prepays	123	97	51
<b>Total Assets</b>	<b>\$54,465</b>	<b>\$86,340</b>	<b>\$77,003</b>

LIABILITIES	05/31/14	06/30/13	05/31/13
Tax and Aid Anticipation Payable	\$ 22,000	\$ 23,000	\$ 23,000
Accrued Interest Payable	0	0	0
Salaries Payable	498	12,488	679
Accounts Payable	715	6,247	454
Due to Other Funds	0	202	0
Due to Other MN Districts	0	106	0
Due to Other Governments	0	0	0
Claims Payable	168	165	166
Deferred Revenue	1,528	1,870	2,025
Taxes Levied for Subsequent Yr.	22,151	22,151	20,574
Property tax shift	(9)	(9)	(864)
<b>Total Liabilities</b>	<b>\$47,050</b>	<b>\$66,220</b>	<b>\$46,034</b>

FUND BALANCES	05/31/14	06/30/13	05/31/13
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	390	390	222
Nonspendable Prepays	97	97	81
Staff Development	179	179	236
Reemployment comp	0	0	0
Basic skills	231	231	305
Learning development	0	0	0
Desegregation	293	293	211
Gifted and Talented	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	202	202	191
Community Education	359	359	281
Community Services	27	27	27
Operating Capital	0	0	0
Facilities	2,709	2,709	27,888
Alternative facilities	7,145	7,145	13,561
Restricted Programs	0	0	0
Bond Refunding	0	0	0
Endowment	1,647	1,886	1,656
Encumbrances	0	0	0
Severance-Insurance Prem	3,682	3,682	0
Area Learning Center	0	0	0
Designated for:			
Textbooks	502	502	273
Carryovers	13	319	328
Operating Capital	69	69	95
Referendum	0	0	0
Undesignated	(10,127)	2,032	(14,386)

Total Fund Balance \$7,415 \$20,120 \$30,969

Liabilities & Fund Balance \$54,465 \$86,340 \$77,003

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# BALANCE SHEET

General Fund

ASSETS	05/31/14	06/30/13	05/31/13
Cash / Investments	\$49,416	\$28,006	\$45,278
Taxes & Credits Receivable	(12,906)	9,535	(11,158)
Accounts / Interest Receivable	32	71	11
Due from Other Funds	0	0	0
Due from Other MN Districts	0	989	0
Due From MDE	10,611	10,637	23,611
Due From Federal thru MDE	0	2,053	0
Due From Federal - Direct	0	63	0
Due from Other Governments	0	121	0
Inventory	132	106	189
Prepays	115	92	51
<b>Total Assets</b>	<b>\$47,399</b>	<b>\$51,672</b>	<b>\$57,982</b>

LIABILITIES	05/31/14	06/30/13	05/31/13
Tax and Aid Anticipation Payable	\$22,000	\$23,000	\$23,000
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(945)	11,955	(701)
Accounts Payable	369	886	219
Due to Other Funds	0	149	0
Due to Other MN Districts	0	106	0
Due to Other Governments	0	0	0
Claims Payable	168	165	166
Deferred Revenue	608	771	12
Taxes Levied for Subsequent Yr.	4,983	4,983	6,050
Property tax shift	(0)	(0)	(850)
<b>Total Liabilities</b>	<b>\$27,182</b>	<b>\$42,015</b>	<b>\$27,896</b>

FUND BALANCES	05/31/14	06/30/13	05/31/13
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	106	106	131
Nonspendable Prepays	92	92	78
Staff Development	179	179	236
Reemployment comp	0	0	0
Basic skills	231	231	305
Learning development	0	0	0
Integration	293	293	211
Gifted and Talented	0	0	0
Pupil Transportation Safety	0	0	0
ECFE	0	0	0
Community Education	0	0	0
Community Services	0	0	0
Operating Capital	0	0	0
Facilities	0	0	0
Alternative facilities	0	0	0
Restricted Programs	0	0	0
Escrow Account	0	0	0
Severance-Insurance Prem	3,682	3,682	-
Encumbrances	0	0	0
Area Learning Center	0	0	0
Designated for:			
Textbooks	0	0	0
Carryovers	0	306	307
Operating Capital	0	0	0
Referendum	0	0	0
Undesignated	15,635	4,769	28,818
<b>Total Fund Balance</b>	<b>\$20,217</b>	<b>\$9,657</b>	<b>\$30,086</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$47,399</b>	<b>\$51,672</b>	<b>\$57,982</b>



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## BALANCE SHEET

Transportation Fund

ASSETS	05/31/14	06/30/13	05/31/13	FUND BALANCES	05/31/14	06/30/13	05/31/13
Cash / Investments	(\$2,937)	(\$1,908)	(\$4,142)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	6	80	41	Nonspendable Inventory	3	3	2
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0
Due from Other MN Districts	0	48	24	Staff Development	0	0	0
Due From MDE	48	0	2,166	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	(5)	3	(16)	Gifted and Talented	0	0	0
Prepaids	3	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	(\$2,886)	(\$1,777)	(\$1,927)	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	475	28	446	Restricted Programs	0	0	0
Accounts Payable	192	37	212	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	(3,555)	(1,844)	(2,587)
Property tax shift	0	0	0				
Total Liabilities	\$667	\$65	\$658	Total Fund Balance	(\$3,553)	(\$1,842)	(\$2,585)
				Liabilities & Fund Balance	(\$2,886)	(\$1,777)	(\$1,927)

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## BALANCE SHEET

Community Service Fund

ASSETS	05/31/14	06/30/13	05/31/13	FUND BALANCES	05/31/14	06/30/13	05/31/13
Cash / Investments	(\$274)	\$121	\$466	Reserved for:			
Taxes & Credits Receivable	636	636	629	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	5	7	32	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	4	4	2
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	188	345	514	Reemployment comp	0	0	0
Due From Federal thru MDE	0	11	0	Basic skills	0	0	0
Due From Federal - Direct	0	810	0	Learning development	0	0	0
Due from Other Governments	0	2	0	Desegregation	0	0	0
Inventory	(3)	0	(7)	Gifted and Talented	0	0	0
Prepays	5	4	0	Pupil Transportation Safety	0	0	0
				ECFE	202	202	191
<b>Total Assets</b>	<b>\$557</b>	<b>\$1,935</b>	<b>\$1,634</b>	Community Education	359	359	281
				Community Services	27	27	27
<b>LIABILITIES</b>				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	615	453	577	Restricted Programs	0	0	0
Accounts Payable	16	148	14	Escrow Account	0	0	0
Due to Other Funds	0	53	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	61	124	60	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	575	575	569	Undesignated	(1,291)	0	(73)
Property tax shift	(9)	(9)	(14)				
				<b>Total Fund Balance</b>	<b>(\$700)</b>	<b>\$591</b>	<b>\$428</b>
<b>Total Liabilities</b>	<b>\$1,257</b>	<b>\$1,344</b>	<b>\$1,206</b>				
				<b>Liabilities &amp; Fund Balance</b>	<b>\$557</b>	<b>\$1,935</b>	<b>\$1,634</b>

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## BALANCE SHEET

Capital Expenditures

ASSETS	05/31/14	06/30/13	05/31/13	FUND BALANCES	05/31/14	06/30/13	05/31/13
Cash / Investments	(\$5,120)	(\$6,910)	(\$9,039)	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	4	0	Nonspendable Inventory	182	182	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	0	0	0	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	182	182	1,351	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$4,938)</u>	<u>(\$6,724)</u>	<u>(\$7,688)</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	150	26	164	Restricted Programs	0	0	0
Accounts Payable	0	43	0	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Designated for:			
Claims Payable	0	0	0	Textbooks	502	502	273
Deferred Revenue	182	182	1,351	School Carryover	13	13	21
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	69	69	95
Property tax shift	0	0	0	Undesignated	(6,035)	(7,740)	(9,592)
Total Liabilities	<u>\$332</u>	<u>\$250</u>	<u>\$1,515</u>	Total Fund Balance	<u>(\$5,270)</u>	<u>(\$6,975)</u>	<u>(\$9,203)</u>
				Liabilities & Fund Balance	<u>(\$4,938)</u>	<u>(\$6,724)</u>	<u>(\$7,688)</u>

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## BALANCE SHEET

Building Construction Fund

ASSETS	05/31/14	06/30/13	05/31/13	FUND BALANCES	05/31/14	06/30/13	05/31/13
Cash / Investments	\$5,811	\$14,479	\$15,316	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	135	12	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	23	23	60	Reemployment comp	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	(0)	0	0	Gifted and Talented	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$5,834</u>	<u>\$14,637</u>	<u>\$15,388</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	2,709	2,709	27,888
Accrued Interest Payable	0	0	0	Alternative facilities	7,145	7,145	13,561
Salaries Payable	12	9	9	Restricted Programs	0	0	0
Accounts Payable	3	4,774	4	Escrow Account	0	0	0
Due to Other Funds	0	0	0	Endowment	0	0	0
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0				
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	(4,036)	0	(26,074)
Property tax shift	0	0	0				
Total Liabilities	<u>\$16</u>	<u>\$4,783</u>	<u>\$13</u>	Total Fund Balance	<u>\$5,818</u>	<u>\$9,854</u>	<u>\$15,375</u>
				Liabilities & Fund Balance	<u>\$5,834</u>	<u>\$14,637</u>	<u>\$15,388</u>





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# BALANCE SHEET

Trust & Agency Funds

ASSETS	05/31/14	06/30/13	05/31/13	FUND BALANCES	05/31/14	06/30/13	05/31/13
Cash / Investments	\$1,638	\$1,676	\$1,656	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	9	9	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	202	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>\$1,647</u>	<u>\$1,886</u>	<u>\$1,656</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	1,647	1,886	1,656
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	0	0	0
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,647</u>	<u>\$1,886</u>	<u>\$1,656</u>
				Liabilities & Fund Balance	<u>\$1,647</u>	<u>\$1,886</u>	<u>\$1,656</u>



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## BALANCE SHEET

Student Activities

ASSETS	05/31/14	06/30/13	05/31/13	FUND BALANCES	05/31/14	06/30/13	05/31/13
Cash / Investments	\$1,342	\$1,094	\$1,327	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
<b>Total Assets</b>	<b>\$1,342</b>	<b>\$1,094</b>	<b>\$1,327</b>	Community Education	0	0	0
				Community Services	0	0	0
<b>LIABILITIES</b>				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	1,342	1,094	1,327
Property tax shift	0	0	0				
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>Total Fund Balance</b>	<b>\$1,342</b>	<b>\$1,094</b>	<b>\$1,327</b>
				<b>Liabilities &amp; Fund Balance</b>	<b>\$1,342</b>	<b>\$1,094</b>	<b>\$1,327</b>