

**Duluth Public Schools - ISD 709  
Cash Flow Report  
Month Ending 04/30/10**

		Fund									
		Total	1	2	3	4	5	6	7	8 & 9	71 & 79
Cash and investments	3/31/2010	\$ 227,263,049	\$ 11,177,820	\$ 711,801	\$ (986,077)	\$ 793,741	\$ 1,953,021	\$ 213,871,311	\$ (3,247,576)	\$ 1,693,584	\$ 1,295,422
Receivables (increase)/decrease -		(40,671)	(20,885)	914	(19,409)	874	(2,165)	-	-	-	-
Payables increase/(decrease) -		6,125,574	5,813,840	49,210	70,127	175,669	34,927	3,124	-	(21,323)	-
Revenues increase/(decrease) -		6,507,542	4,937,249	394,920	214,385	717,531	67,398	-	174,983	1,076	-
Expenditures (increase)/decrease -		(16,992,167)	(10,180,403)	(371,920)	(328,663)	(1,020,991)	(198,991)	(4,868,000)	(23,200)	-	-
Cash and investments	4/30/2010	\$ 222,863,327	\$ 11,727,621	\$ 784,927	\$ (1,049,636)	\$ 666,823	\$ 1,854,190	\$ 209,006,435	\$ (3,095,793)	\$ 1,673,338	\$ 1,295,422



STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2010	FY2009	\$ Variance	% Variance	FY2010	FY2009	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	55	\$0	\$55	N/A	\$55	\$0	\$55	N/A	\$21,259	\$21,259
Tuition, Fees, Admissions	105	237	(132)	(55.8)	2,226	1,709	517	30.2	3,228	3,599
Other Local Revenues	115	477	(362)	(75.8)	(462)	3,996	(4,458)	(111.6)	5,273	6,459
State Sources	4,721	9,602	(4,881)	(50.8)	46,701	66,400	(19,699)	(29.7)	82,225	82,573
Federal Aids from MDE	824	790	34	4.3	11,688	6,006	5,682	94.6	9,080	15,642
Federal Direct Aids	536	586	(50)	(8.5)	3,760	3,546	214	6.0	6,249	6,691
Local Sales	152	241	(89)	(37.1)	1,092	1,229	(137)	(11.2)	2,197	2,198
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	95,193	108,978
Total Revenues	<u>6,508</u>	<u>11,933</u>	<u>(5,425)</u>	<u>(45.5)</u>	<u>65,059</u>	<u>82,886</u>	<u>(17,826)</u>	<u>(21.5)</u>	<u>224,704</u>	<u>247,398</u>
<u>Expenditures</u>										
Salaries	7,855	5,495	(2,360)	(42.9)	46,442	46,264	(178)	(0.4)	64,247	68,002
Benefits	2,939	2,363	(576)	(24.4)	21,711	21,043	(668)	(3.2)	27,700	30,380
Purchased Services	842	1,312	470	35.8	10,897	10,547	(350)	(3.3)	13,203	16,226
Supplies & Materials	374	332	(42)	(12.7)	2,947	3,285	338	10.3	4,844	5,827
Chargebacks	(3)	1	4	406.3	(6)	3	9	286.7	(125)	(90)
Capital Expenditures	4,900	456	(4,444)	(974.5)	37,454	16,727	(20,727)	(123.9)	122,312	120,921
Debt Service	23	1	(22)	(2,220.0)	25,192	12,103	(13,089)	(108.1)	12,589	25,211
Other	62	122	60	49.4	1,217	497	(720)	(144.9)	2,391	3,443
Total Expenditures	<u>16,992</u>	<u>10,082</u>	<u>(6,910)</u>	<u>(68.5)</u>	<u>145,854</u>	<u>110,469</u>	<u>(35,385)</u>	<u>(32.0)</u>	<u>247,161</u>	<u>269,920</u>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	<u>(10,485)</u>	<u>\$1,851</u>	<u>(12,336)</u>	<u>(666.4)</u>	<u>(80,795)</u>	<u>(\$27,583)</u>	<u>(53,212)</u>	<u>(192.9)</u>	<u>(\$22,457)</u>	<u>(\$22,521)</u>

April 10

(IN THOUSANDS)

General Fund TOTAL

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<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>
			\$	%			\$	%		
<u>Revenues</u>										
Levy	55	\$0	\$55	N/A	\$55	\$0	\$55	N/A	\$6,124	\$6,124
Tuition, Fees, Admissions	107	157	(50)	(31.7)	1,183	671	512	76.2	1,509	1,873
Other Local Revenues	64	386	(322)	(83.3)	1,098	2,004	(906)	(45.2)	1,099	1,588
State Sources	4,155	8,649	(4,494)	(52.0)	41,128	58,277	(17,149)	(29.4)	74,033	74,292
Federal Aids from MDE	532	416	116	28.0	9,497	4,196	5,301	126.3	6,372	12,155
Federal Direct Aids	18	37	(19)	(51.4)	133	153	(20)	(12.8)	179	173
Local Sales	5	0	5	N/A	6	28	(22)	(79.4)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	<u>4,937</u>	<u>9,645</u>	<u>(4,708)</u>	<u>(48.8)</u>	<u>53,100</u>	<u>65,329</u>	<u>(12,229)</u>	<u>(18.7)</u>	<u>89,316</u>	<u>96,204</u>
<u>Expenditures</u>										
Salaries	6,804	4,739	(2,065)	(43.6)	39,950	39,775	(175)	(0.4)	55,931	58,331
Benefits	2,540	2,057	(483)	(23.5)	18,762	18,154	(608)	(3.3)	24,254	26,456
Purchased Services	622	640	18	2.8	5,579	6,006	427	7.1	6,966	8,229
Supplies & Materials	139	106	(33)	(31.1)	1,148	1,483	335	22.6	1,434	2,360
Chargebacks	(6)	(1)	5	490.1	(20)	(146)	(126)	(86.6)	(429)	(440)
Capital Expenditures	26	61	35	57.1	239	226	(13)	(5.8)	720	1,408
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	55	8	(47)	(587.8)	333	74	(259)	(350.1)	741	1,232
Total Expenditures	<u>10,180</u>	<u>7,610</u>	<u>(2,570)</u>	<u>(33.8)</u>	<u>65,991</u>	<u>65,572</u>	<u>(419)</u>	<u>(0.6)</u>	<u>89,616</u>	<u>97,576</u>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	<u>(5,243)</u>	<u>\$2,035</u>	<u>(7,278)</u>	<u>(357.6)</u>	<u>(\$12,891)</u>	<u>(\$243)</u>	<u>(\$12,648)</u>	<u>(5,204.9)</u>	<u>(\$300)</u>	<u>(\$1,371)</u>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	FY2010	FY2009	\$ Variance	% Variance	FY2010	FY2009	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
Levy	55	\$0	\$55	N/A	\$55	\$0	\$55	N/A	\$5,468	\$5,468
Tuition, Fees, Admissions	22	95	(73)	(77.3)	580	216	364	168.3	1,042	1,090
Other Local Revenues	23	116	(93)	(80.1)	420	1,044	(624)	(59.7)	855	902
State Sources	3,954	8,183	(4,229)	(51.7)	39,744	56,972	(17,228)	(30.2)	68,337	68,337
Federal Aids from MDE	18	0	18	N/A	5,482	0	5,482	N/A	0	1,925
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	5	0	5	N/A	6	28	(22)	(79.4)	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>4,077</b>	<b>8,394</b>	<b>(4,317)</b>	<b>(51.4)</b>	<b>46,287</b>	<b>58,260</b>	<b>(11,973)</b>	<b>(20.6)</b>	<b>75,702</b>	<b>77,723</b>
<u>Expenditures</u>										
Salaries	5,700	3,964	(1,736)	(43.8)	33,638	33,731	93	0.3	47,832	48,199
Benefits	2,124	1,753	(371)	(21.1)	16,050	15,575	(475)	(3.1)	21,011	22,450
Purchased Services	527	536	9	1.6	4,706	5,144	438	8.5	5,810	6,351
Supplies & Materials	96	80	(16)	(20.1)	832	1,146	314	27.4	1,140	1,436
Chargebacks	(7)	(2)	5	272.0	(27)	(154)	(127)	(82.7)	(577)	(556)
Capital Expenditures	1	2	1	73.5	140	108	(32)	(29.6)	685	750
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	52	5	(47)	(947.3)	99	34	(65)	(190.1)	102	236
<b>Total Expenditures</b>	<b>8,492</b>	<b>6,338</b>	<b>(2,154)</b>	<b>(34.0)</b>	<b>55,438</b>	<b>55,584</b>	<b>146</b>	<b>0.3</b>	<b>76,002</b>	<b>78,865</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(4,415)</b>	<b>\$2,056</b>	<b>(6,471)</b>	<b>(314.7)</b>	<b>(\$9,151)</b>	<b>\$2,676</b>	<b>(\$11,827)</b>	<b>(442.0)</b>	<b>(\$300)</b>	<b>(\$1,143)</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<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>
			\$	%			\$	%		
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$656	\$656
Tuition, Fees, Admissions	86	62	24	38.2	603	455	148	32.5	467	783
Other Local Revenues	41	270	(229)	(84.7)	678	960	(282)	(29.4)	244	685
State Sources	201	466	(265)	(56.9)	1,384	1,305	79	6.1	5,696	5,955
Federal Aids from MDE	515	416	99	23.7	4,015	4,196	(181)	(4.3)	6,372	10,230
Federal Direct Aids	18	37	(19)	(51.4)	133	153	(20)	(12.8)	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
<b>Total Revenues</b>	<b>860</b>	<b>1,251</b>	<b>(391)</b>	<b>(31.2)</b>	<b>6,814</b>	<b>7,069</b>	<b>(255)</b>	<b>(3.6)</b>	<b>13,614</b>	<b>18,482</b>
<u>Expenditures</u>										
Salaries	1,104	775	(329)	(42.5)	6,312	6,044	(268)	(4.4)	8,099	10,131
Benefits	416	304	(112)	(37.0)	2,711	2,579	(132)	(5.1)	3,243	4,006
Purchased Services	95	104	9	8.5	873	862	(11)	(1.3)	1,156	1,879
Supplies & Materials	43	26	(17)	(64.9)	316	337	21	6.2	294	923
Chargebacks	2	1	(1)	(53.8)	7	8	1	11.9	148	116
Capital Expenditures	26	59	33	56.5	99	118	19	15.9	35	658
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	3	3	0	11.5	234	40	(194)	(486.1)	639	996
<b>Total Expenditures</b>	<b>1,688</b>	<b>1,272</b>	<b>(416)</b>	<b>(32.7)</b>	<b>10,553</b>	<b>9,988</b>	<b>(565)</b>	<b>(5.7)</b>	<b>13,614</b>	<b>18,710</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(828)</b>	<b>(21)</b>	<b>(807)</b>	<b>(3,842.4)</b>	<b>(\$3,740)</b>	<b>(\$2,919)</b>	<b>(\$821)</b>	<b>(28.1)</b>	<b>\$0</b>	<b>(\$229)</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</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	-	0	0	N/A	0	4	(4)	(100.0)	3	3
State Sources	22	22	(0)	(0.7)	122	131	(9)	(7.1)	148	148
Federal Aids from MDE	227	204	23	11.4	1,479	1,264	215	17.0	1,669	1,762
Federal Direct Aids	-	0	0	N/A	0	0	0	N/A	0	0
Local Sales	146	241	(95)	(39.5)	846	965	(119)	(12.3)	1,263	1,263
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>395</b>	<b>467</b>	<b>(72)</b>	<b>(15.4)</b>	<b>2,447</b>	<b>2,364</b>	<b>83</b>	<b>3.5</b>	<b>3,082</b>	<b>3,175</b>
<u>Expenditures</u>										
Salaries	140	99	(41)	(41.7)	757	746	(11)	(1.4)	957	957
Benefits	61	39	(22)	(56.4)	342	336	(6)	(1.9)	405	405
Purchased Services	9	8	(1)	(15.6)	72	71	(1)	(1.7)	111	110
Supplies & Materials	159	169	10	5.9	1,040	1,107	67	6.0	1,488	1,484
Chargebacks	-	0	0	N/A	1	1	0	44.2	101	101
Capital Expenditures	3	0	(3)	N/A	92	1	(91)	(9,067.5)	3	104
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	(1)	0	1	N/A	8	13	5	39.4	18	18
<b>Total Expenditures</b>	<b>372</b>	<b>315</b>	<b>(57)</b>	<b>(18.1)</b>	<b>2,312</b>	<b>2,275</b>	<b>(37)</b>	<b>(1.6)</b>	<b>3,082</b>	<b>3,179</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>23</b>	<b>\$152</b>	<b>(\$129)</b>	<b>(84.9)</b>	<b>\$135</b>	<b>\$89</b>	<b>\$46</b>	<b>51.9</b>	<b>\$0</b>	<b>(\$4)</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<b>Revenues</b>										
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	0	N/A	30	0	30	N/A	0	55
State Sources	214	422	(208)	(49.2)	1,944	3,113	(1,169)	(37.6)	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	-	0	0	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
<b>Total Revenues</b>	<b>214</b>	<b>422</b>	<b>(208)</b>	<b>(49.2)</b>	<b>1,976</b>	<b>3,113</b>	<b>(1,137)</b>	<b>(36.5)</b>	<b>4,571</b>	<b>4,626</b>
<b>Expenditures</b>										
Salaries	154	113	(41)	(36.6)	939	916	(23)	(2.6)	1,132	1,157
Benefits	86	57	(29)	(50.2)	560	501	(59)	(11.7)	550	560
Purchased Services	53	283	230	81.4	2,487	2,388	(99)	(4.2)	2,737	2,737
Supplies & Materials	36	29	(7)	(24.5)	214	214	(0)	(0.1)	349	364
Chargebacks	-	0	0	N/A	1	1	0	18.1	1	2
Capital Expenditures	-	0	0	N/A	165	0	(165)	N/A	182	187
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	-	0	0	N/A	1	0	(1)	N/A	278	278
<b>Total Expenditures</b>	<b>329</b>	<b>482</b>	<b>153</b>	<b>31.8</b>	<b>4,367</b>	<b>4,020</b>	<b>(347)</b>	<b>(8.6)</b>	<b>5,229</b>	<b>5,284</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(114)</b>	<b>(\$60)</b>	<b>(\$54)</b>	<b>(90.5)</b>	<b>(\$2,391)</b>	<b>(\$907)</b>	<b>(\$1,484)</b>	<b>(163.7)</b>	<b>(\$658)</b>	<b>(\$658)</b>



**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<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>
			\$	%			\$	%		
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$1,023	\$1,023
Tuition, Fees, Admissions	(2)	80	(82)	(103.1)	822	812	10	1.3	1,049	1,056
Other Local Revenues	35	73	(38)	(52.7)	555	430	125	29.0	489	1,111
State Sources	103	112	(9)	(7.8)	1,021	1,405	(384)	(27.3)	1,877	1,966
Federal Aids from MDE	64	170	(106)	(62.2)	712	546	166	30.4	1,039	1,725
Federal Direct Aids	518	549	(31)	(5.6)	3,278	3,393	(115)	(3.4)	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
<b>Total Revenues</b>	<b>718</b>	<b>984</b>	<b>(266)</b>	<b>(27.1)</b>	<b>6,389</b>	<b>6,587</b>	<b>(198)</b>	<b>(3.0)</b>	<b>11,547</b>	<b>13,051</b>
<u>Expenditures</u>										
Salaries	634	465	(169)	(36.3)	3,924	3,990	66	1.7	5,095	6,426
Benefits	210	177	(33)	(18.4)	1,481	1,505	24	1.6	1,845	2,313
Purchased Services	144	361	217	60.1	1,671	1,466	(205)	(14.0)	2,328	3,377
Supplies & Materials	31	24	(7)	(27.2)	210	237	27	11.2	412	432
Chargebacks	1	1	(0)	(31.6)	5	137	132	96.5	201	200
Capital Expenditures	1	11	10	93.2	15	186	171	91.8	796	104
Debt Service	-	0	0	N/A	0	0	0	N/A	0	
Other	1	1	(0)	(13.6)	15	32	17	51.6	931	339
<b>Total Expenditures</b>	<b>1,021</b>	<b>1,040</b>	<b>19</b>	<b>1.8</b>	<b>7,322</b>	<b>7,553</b>	<b>231</b>	<b>3.1</b>	<b>11,609</b>	<b>13,191</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A		
<b>Operating Excess (Deficit)</b>	<b>(303)</b>	<b>(\$56)</b>	<b>(\$247)</b>	<b>(441.9)</b>	<b>(\$933)</b>	<b>(\$966)</b>	<b>\$33</b>	<b>3.4</b>	<b>(\$62)</b>	<b>(\$140)</b>

**STATEMENT OF REVENUES AND EXPENDITURES**  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<b>Revenues</b>										
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	16	16	0	2.1	217	169	48	28.4	196	216
State Sources	51	175	(124)	(70.8)	441	1,176	(735)	(62.5)	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	581	0	0	N/A	0	582
<b>Total Revenues</b>	<b>67</b>	<b>191</b>	<b>(124)</b>	<b>(64.7)</b>	<b>1,276</b>	<b>1,345</b>	<b>(650)</b>	<b>(48.3)</b>	<b>2,493</b>	<b>3,095</b>
<b>Expenditures</b>										
Salaries	113	73	(40)	(54.2)	798	774	(24)	(3.1)	1,057	1,057
Benefits	40	31	(9)	(28.8)	337	317	(20)	(6.3)	415	415
Purchased Services	8	17	9	52.5	389	376	(13)	(3.5)	165	478
Supplies & Materials	9	0	(9)	N/A	103	0	(103)	N/A	90	100
Chargebacks	1	1	(0)	(49.7)	7	4	(3)	(79.8)	0	22
Capital Expenditures	25	70	45	63.9	354	573	219	38.3	1,015	658
Debt Service	-	0	0	N/A	0	0	0	N/A	0	0
Other	2	0	(2)	N/A	246	224	(22)	(9.7)	240	695
<b>Total Expenditures</b>	<b>199</b>	<b>192</b>	<b>(7)</b>	<b>(3.6)</b>	<b>2,234</b>	<b>2,268</b>	<b>34</b>	<b>1.5</b>	<b>2,982</b>	<b>3,426</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(132)</b>	<b>(\$1)</b>	<b>(\$131)</b>	<b>(13,059.5)</b>	<b>(\$958)</b>	<b>(\$923)</b>	<b>(\$35)</b>	<b>(3.8)</b>	<b>(\$489)</b>	<b>(\$331)</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
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	-	0	0	N/A	(2,462)	1,239	(3,701)	(298.7)	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
<b>Total Revenues</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>101,460</b>	<b>1,390</b>	<b>(3,712)</b>	<b>(267.1)</b>	<b>98,577</b>	<b>98,577</b>
<u>Expenditures</u>										
Salaries	10	6	(4)	(70.7)	74	63	(11)	(17.6)	76	76
Benefits	3	2	(1)	(67.4)	29	26	(3)	(10.0)	30	30
Purchased Services	6	3	(3)	(95.7)	519	80	(439)	(548.6)	0	399
Supplies & Materials	0	4	4	87.7	8	27	19	68.8	0	15
Chargebacks	0	0	(0)	N/A	1	6	5	89.8	0	25
Capital Expenditures	4,844	314	(4,530)	(1,442.8)	36,579	15,715	(20,864)	(132.8)	119,572	118,435
Debt Service	-	0	0	N/A	0	425	425	100.0	0	0
Other	4	113	109	96.7	597	127	(470)	(369.9)	0	698
<b>Total Expenditures</b>	<b>4,868</b>	<b>442</b>	<b>(4,426)</b>	<b>(1,001.4)</b>	<b>37,807</b>	<b>16,469</b>	<b>(21,338)</b>	<b>(129.6)</b>	<b>119,678</b>	<b>119,678</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>(4,868)</b>	<b>(\$442)</b>	<b>(\$4,426)</b>	<b>(1,001.4)</b>	<b>\$63,653</b>	<b>(\$15,079)</b>	<b>\$78,732</b>	<b>522.1</b>	<b>(\$21,101)</b>	<b>(\$21,101)</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	Adopted	Revised
<u>Revenues</u>										
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	0	N/A	2	0	2	N/A	0	0
State Sources	175	222	(47)	(21.2)	1,906	2,147	(241)	(11.2)	639	639
Federal Aids from MDE	-	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	-	0	0	N/A	349	0	349	N/A	0	349
Local Sales	-	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	13,347	0	13,347	N/A	0	13,203
<b>Total Revenues</b>	<b>175</b>	<b>222</b>	<b>(47)</b>	<b>(21.1)</b>	<b>15,603</b>	<b>2,147</b>	<b>13,456</b>	<b>626.8</b>	<b>12,708</b>	<b>26,261</b>
<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	-	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	23	1	(22)	(2,220.0)	25,192	11,678	(13,514)	(115.7)	12,589	25,211
Other	-	0	0	N/A	0	0	0	N/A	0	0
<b>Total Expenditures</b>	<b>23</b>	<b>1</b>	<b>(22)</b>	<b>(2,220.0)</b>	<b>25,192</b>	<b>11,678</b>	<b>(13,514)</b>	<b>(115.7)</b>	<b>12,589</b>	<b>25,211</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>152</b>	<b>\$221</b>	<b>(\$69)</b>	<b>(31.3)</b>	<b>(\$9,588)</b>	<b>(\$9,531)</b>	<b>(\$57)</b>	<b>(0.6)</b>	<b>\$119</b>	<b>\$1,050</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</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	-	2	(2)	(100.0)	0	45	(45)	(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	1	0	1	N/A	14	0	14	N/A	0	0
Sale of Bonds or Loans	-	0	0	N/A	0	0	0	N/A	0	0
<b>Total Revenues</b>	<b>1</b>	<b>2</b>	<b>(1)</b>	<b>(46.2)</b>	<b>14</b>	<b>45</b>	<b>(31)</b>	<b>(67.8)</b>	<b>348</b>	<b>348</b>
<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
<b>Total Expenditures</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>210</b>	<b>238</b>	<b>28</b>	<b>11.8</b>	<b>225</b>	<b>225</b>
Transfers In (Out)	-	0	0	N/A	0	0	0	N/A	0	0
<b>Operating Excess (Deficit)</b>	<b>1</b>	<b>\$2</b>	<b>(\$1)</b>	<b>(46.2)</b>	<b>(\$196)</b>	<b>(\$193)</b>	<b>(\$3)</b>	<b>(1.3)</b>	<b>\$122</b>	<b>\$122</b>

STATEMENT OF REVENUES AND EXPENDITURES  
 (IN THOUSANDS)

	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>FY2010</u>	<u>FY2009</u>	\$ Variance	% Variance	<u>Adopted</u>	<u>Revised</u>
<u>Revenues</u>										
Levy	-	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Tuition, Fees, Admissions	-	0	0	N/A	221	226	(5)	(2.3)	670	670
Other Local Revenues	-	0	0	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	-	0	0	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	-	0	0	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	-	0	0	N/A	178	160	(18)	(11.6)	895	895
Supplies & Materials	-	0	0	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	-	0	0	N/A	18	19	1	7.6	184	184
Total Expenditures	-	0	0	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)	-	\$0	\$0	N/A	\$85	\$170	(\$85)	(50.3)	(\$89)	(\$89)

April 10

# BALANCE SHEET

ALL FUNDS

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	\$222,863	\$179,395	\$183,557
Taxes & Credits Receivable	3,595	15,266	3,342
Accounts / Interest Receivable	85	4,361	994
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	263	287	299
Prepays	98	91	116
<b>Total Assets</b>	<b>\$234,959</b>	<b>\$211,571</b>	<b>\$188,443</b>

LIABILITIES	04/30/10	06/30/09	04/30/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	862	13,394	1,649
Accounts Payable	7,567	7,862	661
Due to Other Funds	81	315	0
Due to Other MN Districts	64	64	0
Due to Other Governments	0	2	0
Claims Payable	(124)	123	(136)
Deferred Revenue	20	239	16
Taxes Levied for Subsequent Yr.	21,559	21,559	20,359
Severance Obligation	0	0	0
<b>Total Liabilities</b>	<b>\$30,030</b>	<b>\$43,558</b>	<b>\$22,549</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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	149,858
Health & Safety	0	0	0
Restricted Programs	10	10	93
Bond Refunding	0	0	0
Endowment	1,652	1,847	1,592
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	69,252	32,141	(1,282)

Total Fund Balance \$204,928 \$168,013 \$165,894

Liabilities & Fund Balance \$234,959 \$211,571 \$188,443

April 10

# BALANCE SHEET

General Fund

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	\$11,728	\$17,947	\$24,883
Taxes & Credits Receivable	(4,360)	7,312	(4,322)
Accounts / Interest Receivable	36	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	222	173	223
Prepays	98	90	116
<b>Total Assets</b>	<b>\$15,213</b>	<b>\$35,894</b>	<b>\$21,074</b>

LIABILITIES	04/30/10	06/30/09	04/30/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries & Benefits Payable	(934)	12,722	(2,113)
Accounts Payable	7,157	623	70
Due to Other Funds	0	146	0
Due to Other MN Districts	64	64	0
Due to Other Governments	0	2	0
Claims Payable	(173)	123	(193)
Deferred Revenue	8	234	3
Taxes Levied for Subsequent Yr.	8,160	8,160	7,559
Severance Obligation	0	0	0
<b>Total Liabilities</b>	<b>\$14,282</b>	<b>\$22,072</b>	<b>\$5,326</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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
<b>Restricted Programs</b>	<b>10</b>	<b>10</b>	<b>93</b>
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	(5,765)	7,126	6,909
<b>Total Fund Balance</b>	<b>\$931</b>	<b>\$13,822</b>	<b>\$15,748</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$15,213</b>	<b>\$35,894</b>	<b>\$21,074</b>



Duluth Public Schools - ISD #709  
April 10  
Food Service Fund

# BALANCE SHEET

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	\$785	\$382	\$915
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	4	1	5
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	55	114	90
Prepays	0	0	0
<b>Total Assets</b>	<b>\$886</b>	<b>\$539</b>	<b>\$1,010</b>

LIABILITIES	04/30/10	06/30/09	04/30/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	241	14	477
Accounts Payable	11	31	15
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	6
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
<b>Total Liabilities</b>	<b>\$256</b>	<b>\$44</b>	<b>\$498</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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	517	381	369
<b>Total Fund Balance</b>	<b>\$630</b>	<b>\$495</b>	<b>\$512</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$886</b>	<b>\$539</b>	<b>\$1,010</b>

April 10

# BALANCE SHEET

Transportation Fund

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	(\$1,050)	\$940	\$1,489
Taxes & Credits Receivable	0	0	0
Accounts / Interest Receivable	27	62	30
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	0
Inventory	(8)	0	(6)
Prepays	0	0	0
<b>Total Assets</b>	<b>(\$1,005)</b>	<b>\$1,028</b>	<b>\$1,537</b>

LIABILITIES	04/30/10	06/30/09	04/30/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	397	32	669
Accounts Payable	7	27	192
Due to Other Funds	0	0	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	13	0	13
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
<b>Total Liabilities</b>	<b>\$417</b>	<b>\$59</b>	<b>\$874</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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	(1,422)	969	662
<b>Total Fund Balance</b>	<b>(\$1,422)</b>	<b>\$970</b>	<b>\$663</b>
<b>Liabilities &amp; Fund Balance</b>	<b>(\$1,005)</b>	<b>\$1,028</b>	<b>\$1,537</b>

April 10

# BALANCE SHEET

## Community Service Fund

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	\$667	\$581	\$2,297
Taxes & Credits Receivable	640	640	525
Accounts / Interest Receivable	0	7	3
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	(6)	0	(9)
Prepays	0	1	0
<b>Total Assets</b>	<b>\$1,505</b>	<b>\$2,543</b>	<b>\$2,843</b>
<b>LIABILITIES</b>			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	905	593	2,103
Accounts Payable	56	410	151
Due to Other Funds	0	88	0
Due to Other MN Districts	0	0	0
Due to Other Governments	0	0	0
Claims Payable	25	0	31
Deferred Revenue	0	0	0
Taxes Levied for Subsequent Yr.	1,066	1,066	866
Severance Obligation	0	0	0
<b>Total Liabilities</b>	<b>\$2,052</b>	<b>\$2,157</b>	<b>\$3,151</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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
<b>Community Services</b>	<b>0</b>	<b>0</b>	<b>314</b>
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	(919)	14	(993)
<b>Total Fund Balance</b>	<b>(\$547)</b>	<b>\$386</b>	<b>(\$308)</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$1,505</b>	<b>\$2,543</b>	<b>\$2,843</b>

April 10

# BALANCE SHEET

## Capital Expenditures

ASSETS				FUND BALANCES			
	04/30/10	06/30/09	04/30/09		04/30/10	06/30/09	04/30/09
Cash / Investments	\$1,854	\$2,594	\$2,227	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	17	19	15	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From CFL	0	0	2	Reemployment comp	0	0	0
Due From Federal thru CFL	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Cooperative Programs	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,872</u>	<u>\$2,612</u>	<u>\$2,244</u>	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	(958)	0	(923)
Total Liabilities	<u>\$250</u>	<u>\$32</u>	<u>\$471</u>	Total Fund Balance	<u>\$1,622</u>	<u>\$2,580</u>	<u>\$1,773</u>
				Liabilities & Fund Balance	<u>\$1,872</u>	<u>\$2,612</u>	<u>\$2,244</u>

April 10

# BALANCE SHEET

## Building Construction Fund

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	\$209,006	\$147,538	\$152,685
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
<b>Total Assets</b>	<b>\$209,023</b>	<b>\$151,714</b>	<b>\$153,452</b>

LIABILITIES	04/30/10	06/30/09	04/30/09
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	21	2	49
Accounts Payable	316	6,680	183
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
<b>Total Liabilities</b>	<b>\$419</b>	<b>\$6,763</b>	<b>\$232</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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	149,858
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	84,341	20,688	0
<b>Total Fund Balance</b>	<b>\$208,604</b>	<b>\$144,951</b>	<b>\$153,220</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$209,023</b>	<b>\$151,714</b>	<b>\$153,452</b>

April 10

# BALANCE SHEET

Debt Service Fund

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	(\$3,096)	\$6,492	(\$3,882)
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
<b>Total Assets</b>	<b>\$4,497</b>	<b>\$14,085</b>	<b>\$3,340</b>
<b>LIABILITIES</b>			
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
<b>Total Liabilities</b>	<b>\$12,333</b>	<b>\$12,333</b>	<b>\$11,934</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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	(7,836)	1,752	(8,594)
<b>Total Fund Balance</b>	<b>(\$7,836)</b>	<b>\$1,752</b>	<b>(\$8,594)</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$4,497</b>	<b>\$14,085</b>	<b>\$3,340</b>

April 10

# BALANCE SHEET

## Trust & Agency Funds

ASSETS	04/30/10	06/30/09	04/30/09
Cash / Investments	\$1,673	\$1,710	\$1,655
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
<b>Total Assets</b>	<b>\$1,673</b>	<b>\$1,944</b>	<b>\$1,655</b>
<b>LIABILITIES</b>			
Tax and Aid Anticipation Payable	\$0	\$0	\$0
Accrued Interest Payable	0	0	0
Salaries Payable	0	0	0
Accounts Payable	9	92	50
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	12	5	13
Taxes Levied for Subsequent Yr.	0	0	0
Severance Obligation	0	0	0
<b>Total Liabilities</b>	<b>\$21</b>	<b>\$97</b>	<b>\$63</b>

FUND BALANCES	04/30/10	06/30/09	04/30/09
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	1,652	1,847	1,592
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	0	0	0
<b>Total Fund Balance</b>	<b>\$1,652</b>	<b>\$1,847</b>	<b>\$1,592</b>
<b>Liabilities &amp; Fund Balance</b>	<b>\$1,673</b>	<b>\$1,944</b>	<b>\$1,655</b>

April 10

# BALANCE SHEET

Student Activities

ASSETS	04/30/10	06/30/09	04/30/09	FUND BALANCES	04/30/10	06/30/09	04/30/09
Cash / Investments	\$1,295	\$1,211	\$1,288	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	0	0	Inventory	0	0	0
Due from Other Funds	0	0	0	Prepays	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From CFL	0	0	0	Reemployment comp	0	0	0
Due From Federal thru CFL	0	0	0	Basic skills	0	0	0
Due From Federal - Direct	0	0	0	Cooperative Programs	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	0	0	0	Bus Purchases	0	0	0
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$1,295</u>	<u>\$1,211</u>	<u>\$1,288</u>	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Health & Safety	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	1,295	1,211	1,288
Severance Obligation	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	Total Fund Balance	<u>\$1,295</u>	<u>\$1,211</u>	<u>\$1,288</u>
				Liabilities & Fund Balance	<u>\$1,295</u>	<u>\$1,211</u>	<u>\$1,288</u>