

	Financial Management 1500 Highway 36 West Roseville, MN 55113-4266	DISTRICT REVENUES AND EXPENDITURES	ED-00110-32E
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Minnesota Statute, Section 123B.10, Subd.1. requires that every school board shall publish the subject data of this report.

District Number 4105		District Name Great River School				
FUND	2007-2008 ACTUAL REVENUES AND TRANSFERS IN	2007-2008 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2008 ACTUAL FUND BALANCE	2008-09 BUDGET REVENUES AND TRANSFERS IN	2008-09 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2009 PROJECTED FUND BALANCE
General Unreserved	\$2,143,181	\$2,080,348	\$233,220	\$2,443,899	\$2,363,552	\$313,568
General Reserved						
Food Service						
Community Service Unreserved						
Community Service Reserved						
Building Construction						
Debt Redemption						
Trust						
Internal Service						
TOTAL - ALL FUNDS	\$2,143,181	\$2,080,348	\$233,220	\$2,443,899	\$2,363,552	\$313,568

LONG TERM DEBT		CURRENT STATUTORY OPERATING DEBT, SHORT TERM DEBT AND COST PER ADM	
OUTSTANDING JULY 1, 2007	None	STATUTORY OPERATING DEBT 6/30/08	\$0
PLUS: NEW ISSUES	None	CERTIFICATES OF INDEBTEDNESS 6/30/08	None
LESS: REDEEMED ISSUES	None	OTHER SHORT TERM INDEBTEDNESS OF FUNDS 6/30/08	None
OUTSTANDING JUNE 30, 2008	None	2007-08 PUPILS IN AVERAGE DAILY MEMBERSHIP (ADM)	206.63
		2007-08 OPERATING COST PER ADM	\$10,068

The complete budget may be inspected upon request to the Superintendent.

Comments:

**INSTRUCTIONS FOR FY 2009 BUDGET PUBLICATION
BY MINNESOTA SCHOOL DISTRICTS**

I. Publication Requirements:

The DISTRICT REVENUES AND EXPENDITURES BUDGET FOR 2008-2009 (Form ED-00110-31E) shall be published by each school district "within one week of the acceptance of the final audit by the board, or November 30, whichever is earlier." "The board must include the budget information ...in the materials provided as a part of its truth in taxation hearing, post the materials in a conspicuous place on the district's official Web site, including a link to the district's school report card on the Department of Education's Web site, and publish the information in a qualified newspaper of general circulation in the district." (Minnesota Statutes, §123B.10, subd.1.)

DO NOT furnish a copy of the publication or the publication form to the Department of Education.

II. General Comments:

This form can serve as a camera-ready or electronic copy for publication in the district's official newspaper. Explanatory comments may be added for clarification of the district's financial condition. Examples of comments include: "Data is unaudited at the time of publication and is subject to change." "Part of the Debt Redemption Fund Balance is required to pay off refunded bonds." "Costs include transportation for charter and nonpublic students who do not attend the districts".

III. Completion of Information for Publication.

- a) Enter the school district's name and number in the areas provided.
- b) Enter whole dollar amounts for each line and column.
- c) Include the reserved and unreserved/undesignated balance sheet accounts for the general and community service funds. Fill in the amounts for all other funds requested.
- d) If your district has an outstanding long-term debt e.g., general obligation bonds, building bonds, capital notes, energy loans, capital loans, debt service loans, construction loans, or other state loans, enter the total amount in the lines provided in the Long Term Debt column. Districts without outstanding long-term debts enter "None" on all lines in this section.
- e) Complete each line under the heading "Current Statutory Operating Debt, Short Term Debt and Cost per Average Daily Membership (ADM)."
 1. Enter the district's Statutory Operating Debt (SOD) as of 6/30/08. This is the amount of unreserved fund balance that is in excess of the -2.50% that defines SOD, not the total unreserved fund balance that was already placed in a prior line.
 2. If the district does not have certificates of indebtedness (aid or tax) as of 6/30/08, enter "None."
 3. If the district does not have Other Short-Term Indebtedness as of 6/30/08, enter "None." Other Short-Term Indebtedness is defined as Warrants and Lines of Credit (Minnesota Statutes, §123B.12) and Reverse Repurchase Agreements (Minnesota Statutes §118A.05). Certificates of Indebtedness plus (+) Other Short-Term Indebtedness should equal the 202 Balance Sheet account code.
 4. Enter the Fiscal Year 2007-08 pupils in average daily membership (ADM) served. Pupils in average daily membership equal resident average daily membership (plus or minus) open enrollment average daily membership (plus) tuitioned in pupil's average daily membership. Refer to the estimate on page 1 of the Levy Limitation and Certification Report for Payable 2009 for resident ADM served.
 5. The operating cost per ADM is calculated by dividing the 2007-08 expenditures in the General, Food Service, and Community Service Funds (excluding the expenditures for operating capital, disabled accessibility, and health and safety) by the 2007-08 pupils in average daily membership served.