

| Fund | Actual | FRIDLEY PUBLIC SCHOOLS | | | Balance |
|---|-------------------|----------------------------|--------------|----------------------------|-------------|
| | Balance July 1 | Revised 2014 - 2015 BUDGET | | | June 30, |
| | 2014 | Revenues | Expenditures | Reserve Buildup/(Usage) | 2015 |
| General | | | | | |
| Unassigned | 1,337,127 | 30,132,533 | 29,682,705 | 449,828 | 1,786,955 * |
| | | | | | 6.02% |
| Nonspendable | 158,002 | | | 0 | 158,002 |
| Assigned | 58,327 | 202,516 | 202,516 | 0 | 58,327 |
| Restricted | | | | | |
| Health and Safety | 59,174 | 122,735 | 234,591 | (111,856) | (52,682) |
| Learning & Development | 1 | 666,004 | 666,004 | 0 | 1 |
| Basic Skills | 0 | 3,709,857 | 3,709,857 | (0) | (0) |
| Operating Capital | 125,257 | 773,495 | 773,495 | 0 | 125,257 |
| Safe Schools | 29,354 | 115,294 | 119,999 | (4,705) | 24,649 |
| Deferred Maintenance | 99,878 | 204,544 | 208,884 | (4,340) | 95,538 |
| Gifted & Talented | 1 | 41,548 | 41,548 | 0 | 1 |
| Staff Development | 0 | 372,720 | 372,720 | (0) | (0) |
| Achievement Integration | 0 | 569,270 | 569,270 | 0 | 0 |
| Capital Projects Levy | 0 | 651,253 | 651,253 | 0 | 0 |
| Total Restricted | 313,665 | 7,226,719 | 7,347,621 | (120,902) | 192,763 |
| Total General | 1,867,121 | 37,561,768 | 37,232,842 | 328,926 | 2,196,047 |
| Food Service | | | | | |
| Nonspendable | 13,986 | | | | 13,986 |
| Restricted | 142,985 | 1,774,537 | 1,774,199 | 338 | 143,323 |
| Total Food Service | 156,971 | 1,774,537 | 1,774,199 | 338 | 157,309 |
| Community Services | | | | | |
| Nonspendable | 13,385 | 0 | 0 | 0 | 13,385 |
| Restricted | | | | | |
| Community Education | (215,895) | 2,352,104 | 2,356,439 | (4,335) | (220,230) |
| Early Childhood Family Education | (8,085) | 203,883 | 196,249 | 7,634 | (451) |
| Learning Readiness | 10,924 | 122,235 | 124,469 | (2,234) | 8,690 |
| Total Restricted | (199,671) | 2,678,222 | 2,677,157 | 1,065 | (211,991) |
| Total Community Services | (199,671) | 2,678,222 | 2,677,157 | 1,065 | (198,606) |
| Building Construction | | | | | |
| Capital Projects Levy | 671,268 | 423,253 | 600,000 | (176,747) | 494,521 |
| Projects Funded By Lease Purchase Agreement | 139,040 | 0 | 139,040 | (139,040) | 0 |
| Total Building Construction Fund | 810,308 | 423,253 | 739,040 | (315,787) | 494,521 |
| Debt Service | 404,930 | 2,804,483 | 2,733,875 | 70,608 | 475,538 |
| Post-Employment Benefits Debt Service | 62,973 | 601,908 | 564,578 | 37,330 | 100,303 |
| Internal Service Fund | 184,792 | 358,464 | 356,091 | 2,373 | 187,165 |
| Post-Employment Benefits Revocable Trust | 4,598,376 | 100,000 | 175,250 | (75,250) | 4,523,126 |
| Total of All Funds | 7,885,800 | 46,302,635 | 46,253,032 | 49,603 | 7,935,403 |

* Changes for FY14 that should be noted are:
 General ed formula increase of 1.9%
 Enrollment set at 2,930 an increase of 30 ADMs over 13-14.
 Staff reductions for FY14-15
 Health insurance increase of 5.0%