

**Duluth Public Schools - ISD 709
Cash Flow Report
Month Ending 04/30/16**

	General Fund	Food Service	Transportation	Community Education	Operating Capital	Construction	Debt Service	Trust & Agency	Dental	Student Activities
	1	2	3	4	5	6	7	8 & 9	20	71 & 79
Total										
Cash and investments	3/31/2016 \$ 61,912,010	\$ 1,012,721	\$ (4,007,485)	\$ 2,035,661	\$ (794,113)	\$ 3,621,973	\$ 39,774,336	\$ 1,620,748	\$ 261,325	\$ 1,263,827
Receivables (increase)/decrease -	(42,232)	5,249	(26,647)	850	1,538	(0)	0	(0)	(356)	-
Payables increase/(decrease) -	115,405	42,312	36,496	97,464	19,117	573	(0)	-	-	-
Revenues increase/(decrease) -	11,527,639	506,447	535,458	687,918	167,918	240	2	234	73,507	(0)
Expenditures (increase)/decrease -	(8,594,056)	(409,123)	(320,267)	(583,349)	(101,082)	(429,128)	0	-	(58,358)	0
Cash and investments	4/30/2016 \$ 64,918,767	\$ 1,157,606	\$ (3,782,445)	\$ 2,238,544	\$ (706,621)	\$ 3,193,657	\$ 39,774,338	\$ 1,620,981	\$ 276,118	\$ 1,263,827

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH		YEAR-TO-DATE				ANNUAL BUDGET			
	\$		\$							
	FY2016	FY2015	Variance	%	FY2016	FY2015	Variance	%	Adopted	Revised
<u>Revenues</u>										
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$30,681	\$30,681
Interest	(14)	1	(15)	(1,476.1)	459	88	371	421.9	79	79
Tuition, Fees, Admissions	216	255	(39)	(15.5)	2,662	2,483	179	7.2	4,072	4,081
Other Local Revenues	120	225	(105)	(46.5)	1,860	2,218	(358)	(16.1)	1,601	1,857
State Sources	9,489	9,324	165	1.8	70,894	69,740	1,154	1.7	86,959	87,438
Federal Aids from MDE	1,125	1,977	(852)	(43.1)	4,911	5,931	(1,020)	(17.2)	8,700	9,521
Federal Direct Aids	367	-	367	N/A	2,262	854	1,408	164.9	2,877	2,878
Local Sales	224	138	86	N/A	1,643	1,288	355	N/A	1,747	1,752
Sale of Bonds or Loans	-	47,782	(47,782)	(100.0)	-	47,782	(47,782)	(100.0)	0	0
Total Revenues	11,528	59,702	(48,174)	(80.7)	84,690	130,384	(45,694)	(35.0)	136,716	138,287
<u>Expenditures</u>										
Salaries	4,852	4,875	23	0.5	43,846	43,136	(710)	(1.6)	61,064	61,883
Benefits	2,163	2,133	(30)	(1.4)	19,588	19,282	(306)	(1.6)	29,832	30,120
Purchased Services	728	946	218	23.0	9,308	9,324	16	0.2	13,406	13,969
Supplies & Materials	373	412	39	9.4	3,648	4,150	502	12.1	5,314	6,259
Chargebacks	(0)	-	0	N/A	(0)	1	1	102.6	55	66
Capital Expenditures	435	179	(256)	(143.1)	6,351	5,445	(906)	(16.6)	9,491	9,311
Debt Service	-	140	140	100.0	22,783	21,348	(1,435)	(6.7)	20,930	22,809
Other	43	6	(37)	(612.9)	200	235	35	14.7	1,237	826
Total Expenditures	8,594	8,691	97	1.1	105,724	102,921	(2,803)	(2.7)	141,329	145,242
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	2,934	\$51,011	(48,077)	(94.2)	(21,034)	\$27,463	(48,497)	(176.6)	(\$4,613)	(\$6,955)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	\$		%	\$		%	Adopted	Revised
	FY2016	FY2015	Variance	FY2016	FY2015	Variance		
<u>Revenues</u>								
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$9,661	\$9,661
Interest	(14)	1	(1,523.7)	10	81	(71)	55	55
Tuition, Fees, Admissions	49	55	(10.3)	858	691	167	1,898	1,907
Other Local Revenues	27	140	(80.8)	741	1,114	(373)	305	530
State Sources	8,635	8,529	1.2	63,936	62,063	1,873	76,025	76,501
Federal Aids from MDE	836	1,720	(51.4)	3,198	4,208	(1,010)	6,274	7,078
Federal Direct Aids	23	0	N/A	68	(114)	182	135	136
Local Sales	0	0	N/A	0	0	0	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	0	0	0
Total Revenues	9,556	10,445	(8.5)	68,811	68,043	768	94,351	95,868
<u>Expenditures</u>								
Salaries	4,282	4,344	1.4	38,779	38,219	(560)	54,200	55,042
Benefits	1,837	1,827	(0.5)	16,465	16,331	(134)	26,025	26,291
Purchased Services	444	545	18.6	4,993	5,000	7	7,249	7,557
Supplies & Materials	87	113	23.3	1,448	1,273	(175)	1,654	2,453
Chargebacks	(0)	0	N/A	(3)	(5)	(2)	(329)	(318)
Capital Expenditures	4	3	(27.5)	133	598	465	331	378
Debt Service	0	0	N/A	0	47	47	20	20
Other	40	4	(905.2)	144	180	36	1,017	613
Total Expenditures	6,693	6,836	2.1	61,959	61,643	(316)	90,168	92,037
Transfers In (Out)	0	0	N/A	(4,183)	(6,347)	0	(4,183)	(4,183)
Operating Excess (Deficit)	\$2,863	\$3,609	(20.7)	\$2,669	\$53	\$2,616	(\$0)	(\$352)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH		YEAR-TO-DATE			ANNUAL BUDGET	
	\$		\$			%	
	FY2016	FY2015	FY2016	FY2015	Variance	Adopted	Revised
Levy	\$0	\$0	\$0	\$0	\$0	\$9,174	\$9,174
Interest	(14)	1	10	81	(71)	55	55
Tuition, Fees, Admissions	19	0	571	462	109	1,480	1,480
Other Local Revenues	22	108	297	515	(218)	305	334
State Sources	8,635	8,529	63,030	61,326	1,704	64,985	64,985
Federal Aids from MDE	0	0	0	1	(1)	0	0
Federal Direct Aids	0	0	0	0	0	0	0
Local Sales	0	0	0	0	0	0	0
Sale of Bonds or Loans	0	0	0	0	0	0	0
Total Revenues	8,661	8,638	63,908	62,385	1,523	75,999	76,028
Expenditures							
Salaries	3,561	3,642	32,285	31,530	(755)	44,336	44,352
Benefits	1,524	1,518	13,105	12,250	(855)	20,751	20,748
Purchased Services	382	466	4,357	4,409	52	6,356	6,291
Supplies & Materials	54	99	1,108	958	(150)	1,211	1,689
Chargebacks	(0)	0	(8)	(29)	(21)	(1,361)	(1,373)
Capital Expenditures	(1)	3	103	339	236	250	271
Debt Service	0	0	0	47	47	20	20
Other	39	0	99	91	(8)	251	(42)
Total Expenditures	5,560	5,728	51,049	49,595	(1,454)	71,815	71,957
Transfers In (Out)	0	0	(4,183)	(6,347)	0	(4,183)	(4,183)
Operating Excess (Deficit)	\$3,101	\$2,910	\$8,675	\$6,443	\$2,232	(\$0)	(\$112)

Operating Excess (Deficit)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	\$		%	\$		%	Adopted	Revised
	FY2016	FY2015	Variance	FY2016	FY2015	Variance		
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$487	\$487
Interest	0	0	N/A	0	0	N/A	0	0
Tuition, Fees, Admissions	31	55	(44.3)	287	229	58	418	427
Other Local Revenues	5	32	(83.6)	444	599	(155)	0	196
State Sources	0	0	N/A	907	737	170	11,040	11,516
Federal Aids from MDE	836	1,720	(51.4)	3,198	4,207	(1,009)	6,274	7,078
Federal Direct Aids	23	0	23	68	(114)	182	135	136
Local Sales	0	0	N/A	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
Total Revenues	895	1,807	(50.5)	4,903	5,658	(755)	18,353	19,840
Expenditures								
Salaries	721	702	(19)	6,494	6,689	195	9,863	10,689
Benefits	313	309	(4)	3,360	4,081	721	5,274	5,543
Purchased Services	62	79	17	636	591	(45)	893	1,266
Supplies & Materials	32	14	(18)	340	315	(25)	443	764
Chargebacks	0	0	0	5	24	19	1,032	1,056
Capital Expenditures	4	0	(4)	30	259	229	81	107
Debt Service	0	0	0	0	0	0	0	0
Other	1	4	3	45	89	44	766	655
Total Expenditures	1,133	1,108	(25)	10,910	12,048	1,138	18,353	20,080
Transfers In (Out)	0	0	0	0	0	0	0	0
Operating Excess (Deficit)	(\$238)	699	(937)	(\$6,007)	(\$6,390)	\$383	(\$0)	(\$240)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH		YEAR - TO - DATE			ANNUAL BUDGET		
	\$		\$					
	FY2016	FY2015	FY2016	FY2015	Variance	Variance	Adopted	Revised
Lewy	\$0	\$0	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	0	0	N/A	0	0
Other Local Revenues	1	1	9	5	4	74.7	14	14
State Sources	26	28	156	182	(26)	(14.4)	156	156
Federal Aids from MDE	256	257	1,631	1,706	(75)	(4.4)	2,264	2,280
Federal Direct Aids	0	0	0	0	0	N/A	0	0
Local Sales	224	138	1,003	922	81	8.8	1,206	1,206
Sale of Bonds or Loans	0	0	0	0	0	N/A	0	0
Total Revenues	506	424	2,798	2,815	(17)	(0.6)	3,640	3,655
<u>Expenditures</u>								
Salaries	108	103	900	852	(48)	(5.6)	1,155	1,155
Benefits	41	38	344	317	(27)	(8.7)	429	429
Purchased Services	14	4	46	43	(3)	(6.1)	115	115
Supplies & Materials	231	239	1,409	1,448	39	2.7	1,990	2,028
Chargebacks	0	0	1	1	0	12.3	158	158
Capital Expenditures	15	10	76	137	61	44.7	34	50
Debt Service	0	0	0	0	0	N/A	0	0
Other	0	0	13	14	1	3.7	20	20
Total Expenditures	409	394	2,789	2,812	23	0.8	3,902	3,955
Transfers In (Out)	0	0	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$97	\$30	\$9	\$3	\$6	196.3	(\$262)	(\$301)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH		YEAR-TO-DATE		ANNUAL BUDGET	
	FY2016	FY2015	FY2016	FY2015	Adopted	Revised
	\$	\$	\$	\$	\$	\$
		Variance		Variance		
		%		%		
<u>Revenues</u>						
Levy	\$0	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Tuition, Fees, Admissions	0	0	0	0	0	0
Other Local Revenues	0	0	0	0	0	0
State Sources	535	468	2,472	3,019	5,675	5,675
Federal Aids from MDE	0	0	0	0	0	0
Federal Direct Aids	0	0	0	0	0	0
Local Sales	0	0	0	6	0	0
Sale of Bonds or Loans	0	0	0	0	0	0
Total Revenues	535	468	2,472	3,025	5,680	5,680
		14.4		(553)		(18.3)
<u>Expenditures</u>						
Salaries	99	99	876	909	1,199	1,199
Benefits	76	72	639	604	730	730
Purchased Services	128	331	2,702	3,002	3,921	3,921
Supplies & Materials	17	27	162	269	384	384
Chargebacks	0	0	1	1	1	1
Capital Expenditures	0	0	178	2	281	281
Debt Service	0	0	0	0	0	0
Other	0	0	1	1	1	1
Total Expenditures	320	529	4,558	4,788	6,518	6,518
		39.5		230		4.8
Transfers In (Out)	0	0	0	0	0	0
Operating Excess (Deficit)	\$215	(\$61)	(\$2,086)	(\$1,763)	(\$838)	(\$838)
		452.8		(\$323)		(18.3)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET			
	FY2016	FY2015	Variance	%	FY2016	FY2015	Variance	%	Adopted	Revised
	\$	\$	\$		\$	\$	\$			
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$963	\$963
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	166	200	(34)	(16.9)	1,499	1,422	77	5.4	1,586	1,586
Other Local Revenues	20	0	20	N/A	138	160	(22)	(13.7)	78	109
State Sources	125	0	125	N/A	1,996	1,716	280	16.3	2,003	2,006
Federal Aids from MDE	34	0	34	N/A	82	17	65	383.7	162	163
Federal Direct Aids	343	0	343	N/A	1,222	(37)	1,259	3,403.9	1,773	1,773
Local Sales	0	0	0	N/A	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	688	200	488	244.0	4,938	3,278	1,660	50.6	6,564	6,599
Expenditures										
Salaries	290	257	(33)	(12.8)	2,579	2,429	(150)	(6.2)	3,570	3,572
Benefits	127	111	(16)	(14.2)	1,123	1,037	(86)	(8.3)	1,387	1,409
Purchased Services	129	43	(86)	(199.8)	908	804	(104)	(13.0)	1,242	1,262
Supplies & Materials	36	23	(13)	(55.0)	189	177	(12)	(7.0)	281	278
Chargebacks	0	0	0	N/A	2	4	2	58.6	224	224
Capital Expenditures	0	0	0	N/A	3	11	8	68.2	12	14
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	2	2	(0)	(3.9)	17	21	4	20.8	156	147
Total Expenditures	583	436	(147)	(33.8)	4,822	4,483	(339)	(7.6)	6,871	6,906
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	\$105	(\$236)	\$341	144.3	\$116	(\$1,205)	\$1,321	109.6	(\$307)	(\$307)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	FY2016	FY2015	Variance	FY2016	FY2015	Variance	Adopted	Revised
	\$	\$	%	\$	\$	%		
Lewy	\$0	\$0	N/A	\$0	\$0	N/A	\$1,029	\$1,029
Interest	0	0	N/A	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	N/A	0	0	N/A	0	0
Other Local Revenues	(0)	12	(101.3)	61	68	(10.9)	16	16
State Sources	168	143	17.5	731	850	(119)	972	972
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0
Local Sales	0	0	N/A	199	22	804.9	0	5
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
Total Revenues	168	155	8.3	991	940	51	2,017	2,022
Expenditures								
Salaries	66	66	(0)	653	669	16	856	831
Benefits	28	29	1	268	276	8	335	335
Purchased Services	6	15	9	148	84	(64)	0	154
Supplies & Materials	0	9	9	62	733	671	450	500
Chargebacks	0	0	0	0	0	0	0	0
Capital Expenditures	1	28	27	3,584	3,622	38	3,766	3,663
Debt Service	0	0	0	0	0	0	0	0
Other	0	0	0	1	0	(1)	0	1
Total Expenditures	101	147	46	4,716	5,384	668	5,406	5,484
Transfers In (Out)	0	0	0	4,183	6,347	0	4,183	4,183
Operating Excess (Deficit)	\$67	\$8	\$59	\$458	\$1,903	(\$1,445)	\$795	\$722

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	FY2016	FY2015	Variance	FY2016	FY2015	Variance	Adopted	Revised
	\$	\$	%	\$	\$	%	\$	\$
Levy	0	0	N/A	0	0	N/A	0	0
Interest	0	0	N/A	1	1	9.6	0	0
Tuition, Fees, Admissions	0	0	N/A	0	0	N/A	0	0
Other Local Revenues	0	0	N/A	0	5	(100.0)	0	0
State Sources	0	0	N/A	168	168	0.0	168	168
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0
Local Sales	0	0	N/A	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0
Total Revenues	0	0	N/A	169	174	(5)	1,187	1,187
Expenditures								
Salaries	6	6	3.3	58	58	(0.4)	84	84
Benefits	2	2	6.4	20	20	2.2	26	26
Purchased Services	3	3	15.7	86	117	31	20	101
Supplies & Materials	3	1	(176.8)	59	12	(47)	33	92
Chargebacks	0	0	N/A	0	0	(0)	0	0
Capital Expenditures	416	138	(201.2)	2,377	1,075	(1,302)	5,068	4,925
Debt Service	0	0	N/A	0	0	(0)	0	0
Other	0	0	N/A	6	7	1	8	10
Total Expenditures	429	150	(186.1)	2,606	1,289	(1,317)	5,238	5,238
Transfers In (Out)	0	0	N/A	0	0	N/A	0	0
Operating Excess (Deficit)	(\$429)	(\$150)	(185.9)	(\$2,436)	(\$1,115)	(\$1,321)	(\$4,051)	(\$4,051)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH		YEAR-TO-DATE		ANNUAL BUDGET	
	\$		\$		%	
	FY2016	FY2015	FY2016	FY2015	Variance	Revised
<u>Revenues</u>						
Lewy	\$0	\$0	\$0	\$0	N/A	\$18,010
Interest	0	0	438	0	N/A	0
Tuition, Fees, Admissions	0	0	0	0	N/A	0
Other Local Revenues	0	0	0	0	N/A	0
State Sources	0	156	1,434	1,742	(100.0)	1,960
Federal Aids from MDE	0	0	0	0	N/A	0
Federal Direct Aids	0	0	972	1,005	N/A	970
Local Sales	0	0	0	0	(3.3)	0
Sale of Bonds or Loans	0	0	0	0	N/A	0
Total Revenues	0	47,782	0	47,782	(100.0)	0
	0	47,938	2,845	50,529	(94.4)	20,940
<u>Expenditures</u>						
Salaries	0	0	0	0	N/A	0
Benefits	0	0	0	0	N/A	0
Purchased Services	0	0	0	0	N/A	0
Supplies & Materials	0	0	0	0	N/A	0
Chargebacks	0	0	0	0	N/A	0
Capital Expenditures	0	0	0	0	N/A	0
Debt Service	0	140	22,783	21,301	N/A	0
Other	0	0	0	0	(7.0)	22,789
Total Expenditures	0	140	22,783	21,301	N/A	0
	0	140	22,783	21,301	(7.0)	22,789
Transfers In (Out)	0	0	0	0	N/A	0
Operating Excess (Deficit)	\$0	\$47,798	(\$19,938)	\$29,228	(168.2)	(\$1,849)
	\$0	\$47,798	(\$47,798)	(\$49,166)	(100.0)	\$29

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH		YEAR-TO-DATE				ANNUAL BUDGET	
	\$		\$		%		Adopted	Revised
	FY2016	FY2015	FY2016	FY2015	Variance	Variance		
Levy	\$0	\$0	\$0	\$0	N/A	N/A	\$0	\$0
Interest	0	0	9	5	N/A	87.2	20	20
Tuition, Fees, Admissions	0	0	0	0	N/A	N/A	0	0
Other Local Revenues	0	0	0	0	N/A	N/A	170	170
State Sources	0	0	0	0	N/A	N/A	0	0
Federal Aids from MDE	0	0	0	0	N/A	N/A	0	0
Federal Direct Aids	0	0	0	0	N/A	N/A	0	0
Local Sales	0	0	0	0	N/A	N/A	0	0
Sale of Bonds or Loans	0	0	0	0	N/A	N/A	0	0
Total Revenues	0	0	9	5	N/A	87.2	190	190
Expenditures								
Salaries	0	0	0	0	N/A	N/A	0	0
Benefits	0	0	200	200	N/A	0.0	200	200
Purchased Services	0	0	0	0	N/A	N/A	0	0
Supplies & Materials	0	0	0	0	N/A	N/A	0	0
Chargebacks	0	0	0	0	N/A	N/A	0	0
Capital Expenditures	0	0	0	0	N/A	N/A	0	0
Debt Service	0	0	0	0	N/A	N/A	0	0
Other	0	0	0	0	N/A	N/A	0	0
Total Expenditures	0	0	200	200	N/A	0.0	200	200
Transfers In (Out)	0	0	0	0	N/A	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	(\$191)	(\$195)	N/A	2.2	(\$10)	(\$10)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET		
	\$		%	\$		%	\$		%
	FY2016	FY2015	Variance	FY2016	FY2015	Variance	Adopted	Revised	
<u>Revenues</u>									
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$0	\$0	
Interest	0	0	N/A	0	0	N/A	0	0	
Tuition, Fees, Admissions	0	0	N/A	0	0	N/A	0	0	
Other Local Revenues	74	72	2.1	796	768	28	785	785	
State Sources	0	0	N/A	0	0	N/A	0	0	
Federal Aids from MDE	0	0	N/A	0	0	N/A	0	0	
Federal Direct Aids	0	0	N/A	0	0	N/A	0	0	
Local Sales	0	0	N/A	0	0	N/A	0	0	
Sale of Bonds or Loans	0	0	N/A	0	0	N/A	0	0	
Total Revenues	74	72	2.1	796	768	28	785	785	
<u>Expenditures</u>									
Salaries	0	0	N/A	0	0	N/A	0	0	
Benefits	54	54	0.8	529	497	(32)	700	700	
Purchased Services	5	5	4.7	46	45	(1)	54	54	
Supplies & Materials	0	0	N/A	0	0	N/A	0	0	
Chargebacks	0	0	N/A	0	0	N/A	0	0	
Capital Expenditures	0	0	N/A	0	0	N/A	0	0	
Debt Service	0	0	N/A	0	0	N/A	0	0	
Other	0	0	N/A	0	0	N/A	0	0	
Total Expenditures	58	59	1.1	575	542	(33)	754	754	
Transfers In (Out)	0	0	N/A	0	0	N/A	0	0	
Operating Excess (Deficit)	\$15	\$13	16.5	\$221	\$226	(\$5)	\$31	\$31	

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR-TO-DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2016	FY2015	Variance	%	FY2016	FY2015	Variance	%		
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	1	(1)	(59.4)	4	4
Tuition, Fees, Admissions	0	0	0	N/A	305	370	(65)	(17.6)	588	588
Other Local Revenues	0	0	0	N/A	116	98	18	17.9	229	229
State Sources	0	0	0	N/A	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	N/A	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	0	0	0	N/A	441	338	103	30.4	542	542
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	0	0	0	N/A	862	807	55	6.8	1,362	1,362
<u>Expenditures</u>										
Salaries	0	0	0	N/A	0	0	0	N/A	0	0
Benefits	0	0	0	N/A	0	0	0	N/A	0	0
Purchased Services	0	0	0	N/A	379	229	(150)	(65.7)	805	805
Supplies & Materials	0	0	0	N/A	318	238	(80)	(33.6)	522	522
Chargebacks	0	0	0	N/A	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	N/A	0	0	0	N/A	0	0
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	19	12	(7)	(62.3)	35	35
Total Expenditures	0	0	0	N/A	717	479	(238)	(49.7)	1,362	1,362
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$0	\$0	\$0	N/A	\$145	\$328	(\$183)	(55.9)	(\$0)	(\$0)

BALANCE SHEET

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments	\$64,919	\$76,099	\$70,624	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	3,498	21,333	2,460	Severance	184	184	203
Accounts / Interest Receivable	423	258	90	Nonspendable Inventory	103	103	134
Due from Other Funds	0	403	0	Nonspendable Prepays	103	103	108
Due from Other MN Districts	0	1,222	0	Staff Development	185	185	0
Due From MDE	7,584	7,792	7,731	Teacher Dev & Eval	0	0	0
Due From Federal thru MDE	0	2,961	58	Basic skills	0	0	0
Due From Federal - Direct	0	2,086	0	Learning development	0	0	0
Due from Other Governments	0	130	0	Desegregation	0	0	0
Inventory	184	184	195	Gifted and Talented	0	0	0
Prepays	74	103	65	Pupil Transportation Safety	0	0	0
				ECFE	268	268	212
Total Assets	<u>\$76,683</u>	<u>\$112,570</u>	<u>\$81,223</u>	Community Education	534	534	350
				Community Services	254	254	220
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$ -	\$ -	\$ 4,400	Facilities	3,734	3,734	4,243
Accrued Interest Payable	916	13,859	659	Alternative facilities	1,864	1,864	1,988
Salaries Payable	190	1,335	70	Restricted Programs	46	46	67
Accounts Payable	0	403	0	Bond Refunding	47,259	47,259	0
Due to Other Funds	0	71	0	Endowment	1,625	1,816	1,625
Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Severance-Insurance Prem	0	0	3,698
Claims Payable	318	170	174	Area Learning Center	435	435	22
Deferred Revenue	10	450	699	Designated for:			
Taxes Levied for Subsequent Yr.	33,795	33,795	31,730	Textbooks	837	837	795
Property tax shift	0	(0)	0	Carryovers	155	155	169
				Operating Capital	0	0	0
Total Liabilities	<u>\$35,230</u>	<u>\$50,083</u>	<u>\$37,732</u>	Referendum	0	0	0
				Undesignated	(16,133)	4,710	29,657
				Total Fund Balance	<u>\$41,453</u>	<u>\$62,487</u>	<u>\$43,491</u>
				Liabilities & Fund Balance	<u>\$76,683</u>	<u>\$112,570</u>	<u>\$81,223</u>

BALANCE SHEET

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments	\$19,883	\$9,922	\$25,548	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	(8,879)	8,955	(9,747)	Severance	90	90	79
Accounts / Interest Receivable	234	60	20	Nonspendable Inventory	94	94	128
Due from Other Funds	0	208	0	Nonspendable Prepaids	103	103	108
Due from Other MN Districts	0	1,222	0	Staff Development	185	185	0
Due From MDE	7,182	7,221	7,365	Teacher Dev & Eval	0	0	0
Due From Federal thru MDE	0	2,711	0	Basic skills	0	0	0
Due From Federal - Direct	0	114	0	Learning development	0	0	0
Due from Other Governments	0	130	0	Integration	0	0	0
Inventory	90	90	82	Gifted and Talented	0	0	0
Prepaids	74	94	65	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$18,584	\$30,728	\$23,333	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$0	\$4,400	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries & Benefits Payable	(520)	13,362	(653)	Restricted Programs	0	0	0
Accounts Payable	93	706	24	Escrow Account	0	0	0
Due to Other Funds	0	121	0	Severance-Insurance Prem	0	0	3,698
Due to Other MN Districts	0	71	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Area Learning Center	435	435	22
Claims Payable	318	170	174	Designated for:			
Deferred Revenue	9	283	134	Textbooks	0	0	0
Taxes Levied for Subsequent Yr.	11,120	11,120	10,254	Carryovers	155	155	169
Property tax shift	0	(0)	0	Operating Capital	0	0	0
Total Liabilities	\$11,021	\$25,833	\$14,333	Referendum	0	0	0
				Undesignated	6,502	3,833	4,796
				Total Fund Balance	\$7,563	\$4,895	\$9,000
				Liabilities & Fund Balance	\$18,584	\$30,728	\$23,333

BALANCE SHEET

Duluth Public Schools - ISD #709
 March 16
 Food Service Fund

	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
ASSETS							
Cash / Investments	\$1,158	\$856	\$1,087	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	94	94	121
Accounts / Interest Receivable	5	6	8	Nonspendable Inventory	1	1	1
Due from Other Funds	0	0	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	130	58	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	94	94	113	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$1,257	\$1,087	\$1,266	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES							
Tax and Aid Anticipation Payable	\$0	\$0	\$0	Operating Capital	0	0	0
Accrued Interest Payable	0	0	0	Facilities	0	0	0
Salaries Payable	199	11	177	Alternative facilities	0	0	0
Accounts Payable	24	51	6	Restricted Programs	0	0	0
Due to Other Funds	0	0	0	Escrow Account	0	0	0
Due to Other MN Districts	0	0	0	Endowment	0	0	0
Due to Other Governments	0	0	0	Encumbrances	0	0	0
Claims Payable	0	0	0	Designated for:	0	0	0
Deferred Revenue	0	0	0	Textbooks	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Property tax shift	0	0	0	Undesignated	939	930	961
Total Liabilities	\$223	\$62	\$183	Total Fund Balance	\$1,034	\$1,025	\$1,083
				Liabilities & Fund Balance	\$1,257	\$1,087	\$1,266

BALANCE SHEET

March 16

Transportation Fund

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments				Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	30	38	24	Nonspendable Inventory	0	0	3
Due from Other Funds	0	0	0	Nonspendable Prepays	2	2	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	31	31	24	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	2	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>(\$3,722)</u>	<u>(\$1,980)</u>	<u>(\$3,132)</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	454	19	423	Restricted Programs	0	0	0
Accounts Payable	6	97	5	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	(4,184)	(2,098)	(3,563)
Property tax shift	0	0	0	Total Fund Balance	<u>(\$4,182)</u>	<u>(\$2,096)</u>	<u>(\$3,560)</u>
Total Liabilities	<u>\$460</u>	<u>\$116</u>	<u>\$428</u>	Liabilities & Fund Balance	<u>(\$3,722)</u>	<u>(\$1,980)</u>	<u>(\$3,132)</u>

BALANCE SHEET

	ASSETS		FUND BALANCES			
	04/30/16	06/30/15	04/30/15	04/30/16	06/30/15	04/30/15
Cash / Investments	\$2,239	\$66	\$553			
Taxes & Credits Receivable	636	636	605			
Accounts / Interest Receivable	1	6	1			
Due from Other Funds	0	0	0			
Due from Other MN Districts	0	0	0			
Due From MDE	143	311	129			
Due From Federal thru MDE	0	120	0			
Due From Federal - Direct	0	1,972	0			
Due from Other Governments	0	0	0			
Inventory	0	0	0			
Prepays	0	6	0			
Total Assets	\$3,018	\$3,116	\$1,288			
LIABILITIES						
Tax and Aid Anticipation Payable	\$0	\$0	\$0			
Accrued Interest Payable	0	0	0			
Salaries Payable	631	446	553			
Accounts Payable	23	89	8			
Due to Other Funds	0	282	0			
Due to Other MN Districts	0	0	0			
Due to Other Governments	0	0	0			
Claims Payable	0	0	0			
Deferred Revenue	1	52	47			
Taxes Levied for Subsequent Yr.	1,139	1,139	1,030			
Property tax shift	0	0	0			
Total Liabilities	\$1,794	\$2,008	\$1,638			
RESERVED FOR:						
Severance	\$0	\$0	\$0			
Nonspendable Inventory	0	0	0			
Nonspendable Prepays	6	6	5			
Staff development	0	0	0			
Reemployment comp	0	0	0			
Basic skills	0	0	0			
Learning development	0	0	0			
Desegregation	0	0	0			
Gifted and Talented	0	0	0			
Pupil Transportation Safety	0	0	0			
ECFE	268	268	212			
Community Education	534	534	350			
Community Services	254	254	220			
Operating Capital	0	0	0			
Facilities	0	0	0			
Alternative facilities	0	0	0			
Restricted Programs	46	46	67			
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	116	0	(1,204)			
Total Fund Balance	\$1,224	\$1,108	(\$350)			

Liabilities & Fund Balance \$3,018 \$3,116 \$1,288

BALANCE SHEET

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments				Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	14	21	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
Total Assets	(\$707)	(\$1,227)	(\$2,073)	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	144	18	151	Restricted Programs	0	0	0
Accounts Payable	4	68	6	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	837	837	795
Deferred Revenue	0	0	0	School Carryover	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Operating Capital	0	0	0
Property tax shift	0	0	0	Undesignated	(1,692)	(2,150)	(3,004)
				Total Fund Balance	(\$855)	(\$1,313)	(\$2,209)
Total Liabilities	\$148	\$86	\$157				
				Liabilities & Fund Balance	(\$707)	(\$1,227)	(\$2,052)

BALANCE SHEET

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments	\$3,194	\$5,833	\$5,129	Reserved for:	\$0	\$0	\$0
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 Prepaids	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From MDE	17	17	17	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>\$3,210</u>	<u>\$5,849</u>	<u>\$5,146</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	3,734	3,734	4,243
Accrued Interest Payable	0	0	0	Alternative facilities	1,864	1,864	1,988
Salaries Payable	8	3	8	Restricted Programs	0	0	0
Accounts Payable	41	248	21	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	Textbooks	0	0	0
Claims Payable	0	0	0	Operating Capital	0	0	0
Deferred Revenue	0	0	0	Undesignated	(2,436)	0	(1,114)
Taxes Levied for Subsequent Yr.	0	0	0				
Property tax shift	0	0	0	Total Fund Balance	<u>\$3,162</u>	<u>\$5,598</u>	<u>\$5,117</u>
Total Liabilities	<u>\$49</u>	<u>\$251</u>	<u>\$29</u>				
				Liabilities & Fund Balance	<u>\$3,210</u>	<u>\$5,849</u>	<u>\$5,146</u>

BALANCE SHEET

	ASSETS				FUND BALANCES			
	04/30/16	06/30/15	04/30/15		04/30/16	06/30/15	04/30/15	04/30/15
Cash / Investments	\$39,774	\$59,713	\$40,304	Reserved for:	\$0	\$0	\$0	\$0
Taxes & Credits Receivable	11,742	11,742	11,602	Severance	0	0	0	0
Accounts / Interest Receivable	128	128	0	Nonspendable Inventory	0	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	0	0	0	0
Due from Other MN Districts	0	0	0	Staff Development	0	0	0	0
Due From MDE	212	212	196	Reemployment comp	0	0	0	0
Due From Federal thru MDE	0	0	0	Basic skills	0	0	0	0
Due From Federal - Direct	0	0	0	Learning development	0	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0	0
Inventory	0	0	0	Gifted and Talented	0	0	0	0
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0	0
				ECFE	0	0	0	0
Total Assets	<u>\$51,856</u>	<u>\$71,794</u>	<u>\$52,102</u>	Community Education	0	0	0	0
				Community Services	0	0	0	0
				Operating Capital	0	0	0	0
				Facilities	0	0	0	0
				Alternative facilities	0	0	0	0
				Restricted Programs	0	0	0	0
				Escrow Account	0	0	0	0
				Bond Refundings	47,259	47,259	0	0
				Encumbrances	0	0	0	0
				Designated for:				
				Textbooks	0	0	0	0
				Operating Capital	0	0	0	0
				Undesignated	(16,938)	3,000	31,138	
Total Liabilities	<u>\$21,535</u>	<u>\$21,535</u>	<u>\$20,964</u>	Total Fund Balance	<u>\$30,321</u>	<u>\$50,259</u>	<u>\$31,138</u>	
				Liabilities & Fund Balance	<u>\$51,856</u>	<u>\$71,794</u>	<u>\$52,102</u>	

BALANCE SHEET

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments	\$1,621	\$1,616	\$1,610	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	4	4	15	Nonspendable Inventory	0	0	0
Due from Other Funds	0	195	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>\$1,625</u>	<u>\$1,816</u>	<u>\$1,625</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	1,625	1,816	1,625
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>\$1,625</u>	<u>\$1,816</u>	<u>\$1,625</u>
				Liabilities & Fund Balance	<u>\$1,625</u>	<u>\$1,816</u>	<u>\$1,625</u>

BALANCE SHEET

ASSETS	04/30/16	06/30/15	04/30/15	FUND BALANCES	04/30/16	06/30/15	04/30/15
Cash / Investments	\$276	\$265	\$234	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	20	1	1	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	Reemployment comp	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>\$297</u>	<u>\$266</u>	<u>\$235</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	76	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	115	0	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	297	75	235
Property tax shift	0	0	0				
Total Liabilities	<u>\$0</u>	<u>\$191</u>	<u>\$0</u>	Total Fund Balance	<u>\$297</u>	<u>\$75</u>	<u>\$235</u>
				Liabilities & Fund Balance	<u>\$297</u>	<u>\$266</u>	<u>\$235</u>

BALANCE SHEET

ASSETS	FUND BALANCES		
	04/30/16	06/30/15	04/30/15
Cash / Investments	\$1,264	\$1,119	\$1,412
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 MDE	0	0	0
Due From Federal thru MDE	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	\$1,264	\$1,119	\$1,412
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
Property tax shift	0	0	0
Total Liabilities	\$0	\$0	\$0

	04/30/16	06/30/15	04/30/15
Reserved for:			
Severance	\$0	\$0	\$0
Nonspendable Inventory	0	0	0
Nonspendable Prepays	0	0	0
Staff Development	0	0	0
Reemployment comp	0	0	0
Basic skills	0	0	0
Learning development	0	0	0
Desegregation	0	0	0
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
Endowment	0	0	0
Encumbrances	0	0	0
Designated for:			
Textbooks	0	0	0
Operating Capital	0	0	0
Undesignated	1,264	1,119	1,412
Total Fund Balance	\$1,264	\$1,119	\$1,412

Liabilities & Fund Balance	04/30/16	06/30/15	04/30/15
Liabilities & Fund Balance	\$1,264	\$1,119	\$1,412