

**Duluth Public Schools - ISD 709
Cash Flow Report
Month Ending 01/31/16**

	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 12/31/2015	\$ 77,419,275	\$ 826,492	\$ (3,373,746)	\$ 1,571,918	\$ (2,374,928)	\$ 4,158,151	\$ 56,303,410	\$ 1,617,434	\$ 264,433	\$ 1,266,998
Receivables (increase)/decrease -	798,104	(2,585)	4,015	4,185	(3,063)	-	-	-	(463)	-
Payables increase/(decrease) -	(96,866)	36,709	62,584	(124,078)	18,141	12,647	(1,750)	-	-	-
Revenues increase/(decrease) -	15,133,867	362,489	168,023	1,297,829	4,204,308	110	169,388	1,498	73,323	-
Expenditures (increase)/decrease -	(30,560,775)	(289,527)	(400,013)	(503,306)	(107,827)	(194,427)	(17,552,340)	-	(61,544)	-
Cash and investments 1/31/2016	\$ 62,693,604	\$ 933,579	\$ (3,539,137)	\$ 2,246,549	\$ 1,736,630	\$ 3,976,480	\$ 38,918,708	\$ 1,618,931	\$ 275,749	\$ 1,266,998

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	\$0	\$30,681	\$30,681	
Interest	10	9	11.5	434	84	350	79	79	
Tuition, Fees, Admissions	274	558	(50.9)	1,741	1,716	25	4,072	4,081	
Other Local Revenues	102	241	(57.7)	1,419	1,657	(238)	1,601	1,826	
State Sources	7,813	7,973	(2.0)	44,490	43,520	970	86,959	87,331	
Federal Aids from MDE	1,981	2,490	(20.4)	3,502	3,334	168	8,700	9,339	
Federal Direct Aids	654	1,162	(43.7)	1,294	854	440	2,877	2,878	
Local Sales	116	468	N/A	976	926	50	1,747	1,752	
Sale of Bonds or Loans	-	-	N/A	-	-	0	0	0	
Total Revenues	10,950	12,901	(15.1)	53,856	52,091	1,765	136,716	137,966	
<u>Expenditures</u>									
Salaries	5,002	7,360	32.0	29,104	28,457	(647)	61,064	61,710	
Benefits	2,171	2,697	19.5	13,033	12,842	(191)	29,832	30,026	
Purchased Services	1,015	1,430	29.0	6,059	6,154	95	13,406	13,848	
Supplies & Materials	367	561	34.7	2,454	3,071	617	5,314	6,278	
Chargebacks	-	(1)	(100.0)	0	1	1	55	54	
Capital Expenditures	265	133	(99.5)	3,022	2,507	(515)	9,491	9,196	
Debt Service	17,552	15,677	(12.0)	22,781	20,650	(2,131)	20,930	22,809	
Other	5	24	80.6	130	189	59	1,237	967	
Total Expenditures	26,377	27,881	5.4	76,582	73,871	(2,711)	141,329	144,888	
Transfers In (Out)	0	0	N/A	0	(6,347)	(6,347)	0	0	
Operating Excess (Deficit)	(15,427)	(\$14,980)	(3.0)	(22,726)	(\$28,127)	5,401	(\$4,613)	(\$6,922)	

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	\$9,661	\$9,661
Interest	8	5	68.5	19	78	(75.7)	55	55
Tuition, Fees, Admissions	128	34	277.9	519	422	23.1	1,898	1,907
Other Local Revenues	23	58	(60.9)	626	858	(27.1)	305	499
State Sources	6,920	7,310	(5.3)	40,172	38,513	4.3	76,025	76,390
Federal Aids from MDE	1,733	2,273	(23.8)	2,338	2,251	3.9	6,274	6,896
Federal Direct Aids	44	0	N/A	(70)	(114)	38.6	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	8,857	9,680	(8.5)	43,604	42,008	3.8	94,351	95,544
Expenditures								
Salaries	4,470	6,585	32.1	25,728	25,159	(2.3)	54,200	54,869
Benefits	1,853	2,317	20.0	10,929	10,836	(0.9)	26,025	26,197
Purchased Services	690	666	(3.5)	3,496	3,325	(5.1)	7,249	7,456
Supplies & Materials	210	91	(131.0)	1,097	922	(19.0)	1,654	2,486
Chargebacks	0	(1)	(100.0)	(3)	(3)	(16.0)	(329)	(330)
Capital Expenditures	42	40	(4.6)	122	557	78.1	331	257
Debt Service	0	0	N/A	0	47	100.0	20	20
Other	4	7	42.5	88	142	38.0	1,017	753
Total Expenditures	7,268	9,705	25.1	41,457	40,985	(1.2)	90,168	91,709
Transfers In (Out)	0	0	N/A	(4,183)	(6,347)	0.0	(4,183)	(4,183)
Operating Excess (Deficit)	\$1,589	(\$25)	6,454.2	(\$2,037)	(\$5,324)	61.7	(\$0)	(\$348)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH		YEAR - TO - DATE		ANNUAL BUDGET	
	FY2016	FY2015	FY2016	FY2015	Adopted	Revised
	\$	\$	\$	\$		
		Variance	Variance	Variance		
		%	%	%		
Levy	\$0	\$0	N/A	\$0	\$9,174	\$9,174
Interest	8	5	68.5	78	55	55
Tuition, Fees, Admissions	128	0	N/A	362	1,480	1,480
Other Local Revenues	19	31	(40.3)	265	305	334
State Sources	6,352	6,752	(5.9)	37,865	64,985	64,985
Federal Aids from MDE	0	0	N/A	1	0	0
Federal Direct Aids	0	0	N/A	0	0	0
Local Sales	0	0	N/A	0	0	0
Sale of Bonds or Loans	0	0	N/A	0	0	0
Total Revenues	6,507	6,788	(4.1)	38,571	75,999	76,028
		(281)	(4.1)	1,521		
Expenditures						
Salaries	3,741	5,452	31.4	20,701	44,336	44,416
Benefits	934	1,888	50.5	8,329	20,751	20,765
Purchased Services	608	621	2.1	2,970	6,356	6,347
Supplies & Materials	151	61	(147.7)	680	1,211	1,715
Chargebacks	0	(1)	(100.0)	(6)	(1,361)	(1,362)
Capital Expenditures	36	31	(16.0)	306	250	202
Debt Service	0	0	N/A	47	20	20
Other	3	(2)	(249.9)	89	251	2
Total Expenditures	5,473	8,050	32.0	33,116	71,815	72,104
		2,577	(249.9)	(830)		
Transfers In (Out)	0	0	N/A	(6,347)	(4,183)	(4,183)
Operating Excess (Deficit)	\$1,035	(\$1,262)	182.0	(\$892)	(\$0)	(\$259)
		2,297	182.0	\$2,854		

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	\$0	\$487	\$487	
Interest	0	0	N/A	0	0	0	0	0	
Tuition, Fees, Admissions	0	34	(100.0)	27	60	(33)	418	427	
Other Local Revenues	4	27	(84.6)	404	593	(189)	0	165	
State Sources	568	558	1.9	813	648	165	11,040	11,405	
Federal Aids from MDE	1,733	2,273	(23.8)	2,338	2,250	88	6,274	6,896	
Federal Direct Aids	44	0	N/A	(70)	(114)	44	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	2,350	2,892	(18.8)	3,512	3,437	75	18,353	19,516	
Expenditures									
Salaries	729	1,133	404	4,322	4,458	136	9,863	10,453	
Benefits	919	429	(490)	2,432	2,507	75	5,274	5,433	
Purchased Services	82	45	(37)	453	355	(98)	893	1,109	
Supplies & Materials	59	30	(29)	247	242	(5)	443	771	
Chargebacks	0	0	0	3	3	(0)	1,032	1,032	
Capital Expenditures	6	9	3	23	251	228	81	55	
Debt Service	0	0	0	0	0	0	0	0	
Other	1	9	8	30	53	23	766	751	
Total Expenditures	1,796	1,655	(141)	7,511	7,869	358	18,353	19,605	
Transfers In (Out)	0	0	0	0	0	0	0	0	
Operating Excess (Deficit)	\$554	1,237	(683)	(\$3,999)	(\$4,432)	\$433	(\$0)	(\$89)	

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - T O - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2016	FY2015	Variance	Variance	FY2016	FY2015	Variance	Variance		
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	1	0	1	N/A	6	3	3	109.4	14	14
State Sources	23	33	(10)	(30.6)	91	108	(17)	(15.6)	156	156
Federal Aids from MDE	222	200	22	10.9	1,116	1,066	50	4.7	2,264	2,280
Federal Direct Aids	0	0	0	N/A	0	0	0	N/A	0	0
Local Sales	117	108	9	8.1	541	560	(19)	(3.4)	1,206	1,206
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	362	341	21	6.3	1,755	1,737	18	1.0	3,640	3,655
Expenditures										
Salaries	88	133	45	33.9	604	563	(41)	(7.3)	1,155	1,155
Benefits	37	50	13	25.9	228	209	(19)	(8.9)	429	429
Purchased Services	1	6	5	78.8	23	32	9	26.8	115	115
Supplies & Materials	128	165	37	22.6	835	881	46	5.2	1,990	2,000
Chargebacks	0	0	0	N/A	1	1	0	14.9	158	158
Capital Expenditures	36	0	(36)	N/A	61	108	47	43.6	34	50
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	0	0	N/A	13	14	1	5.8	20	20
Total Expenditures	290	354	64	18.2	1,766	1,808	42	2.3	3,902	3,927
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$73	(\$13)	\$86	661.2	(\$11)	(\$71)	\$60	84.5	(\$262)	(\$273)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	\$		%		\$		%		Adopted	Revised
	FY2016	FY2015	Variance	Variance	FY2016	FY2015	Variance	Variance		
Levy	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0
Interest	0	0	0	N/A	0	0	0	N/A	0	0
Tuition, Fees, Admissions	0	0	0	N/A	0	0	0	N/A	0	0
Other Local Revenues	0	0	0	N/A	0	0	0	N/A	0	0
State Sources	168	36	132	366.7	1,161	1,767	(606)	(34.3)	5,675	5,675
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	0	6	(6)	(100.0)	0	0
Sale of Bonds or Loans	0	0	0	N/A	0	0	0	N/A	0	0
Total Revenues	168	36	132	366.7	1,161	1,773	(612)	(34.5)	5,680	5,680
Expenditures										
Salaries	104	149	45	30.0	568	605	37	6.2	1,199	1,199
Benefits	74	103	29	27.9	409	389	(20)	(5.1)	730	730
Purchased Services	199	438	239	54.5	1,597	1,871	274	14.7	3,921	3,921
Supplies & Materials	22	30	8	28.3	109	189	80	42.1	384	384
Chargebacks	0	0	0	N/A	0	1	1	52.7	1	1
Capital Expenditures	0	0	0	N/A	178	2	(176)	(8,795.3)	281	281
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	1	0	(1)	N/A	1	1	0	36.2	1	1
Total Expenditures	400	720	320	44.4	2,862	3,058	196	6.4	6,518	6,518
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A	0	0
Operating Excess (Deficit)	(\$232)	(\$684)	\$452	66.1	(\$1,701)	(\$1,285)	(\$416)	(32.4)	(\$838)	(\$838)

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	\$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	145	154	(9)	(5.5)	1,026	924	102	11.0	1,586	1,586
Other Local Revenues	0	0	0	N/A	105	125	(20)	(16.3)	78	109
State Sources	516	374	142	37.9	1,482	1,223	259	21.2	2,003	2,009
Federal Aids from MDE	27	17	10	57.0	48	17	31	182.2	162	163
Federal Direct Aids	609	660	(51)	(7.7)	879	(37)	916	2,476.2	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	1,298	1,205	93	7.7	3,540	2,252	1,288	57.2	6,564	6,602
Expenditures										
Salaries	272	389	117	30.1	1,709	1,612	(97)	(6.0)	3,570	3,572
Benefits	122	143	21	14.9	744	695	(49)	(7.0)	1,387	1,409
Purchased Services	103	41	(62)	(151.3)	588	507	(81)	(15.9)	1,242	1,261
Supplies & Materials	7	12	5	44.4	115	125	10	8.0	281	281
Chargebacks	0	0	0	N/A	1	2	1	40.5	224	224
Capital Expenditures	0	6	6	100.0	3	11	8	68.2	12	14
Debt Service	0	0	0	N/A	0	0	0	N/A	0	0
Other	0	5	5	100.0	11	15	4	26.9	156	148
Total Expenditures	503	596	93	15.6	3,170	2,967	(203)	(6.9)	6,871	6,909
Transfers In (Out)	0	0	0	N/A	0	0	0	N/A		
Operating Excess (Deficit)	\$795	\$609	\$186	30.5	\$369	(\$715)	\$1,084	151.7	(\$307)	(\$307)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH		YEAR-TO-DATE		ANNUAL BUDGET	
	FY2016	FY2015	FY2016	FY2015	Adopted	Revised
	\$	\$	\$	\$		
		Variance		Variance		
		%		%		
Lewy	\$0	\$0	\$0	\$0	\$1,029	\$1,029
Interest	0	0	0	0	0	0
Tuition, Fees, Admissions	0	0	0	0	0	0
Other Local Revenues	5	6	56	15	16	16
State Sources	16	49	320	497	972	972
Federal Aids from MDE	0	0	0	0	0	0
Federal Direct Aids	0	0	0	0	0	0
Local Sales	(0)	22	199	22	0	5
Sale of Bonds or Loans	0	0	0	0	0	0
Total Revenues	21	77	575	534	2,017	2,022
		(56)		41		7.7
		(72.9)				
<u>Expenditures</u>						
Salaries	63	95	454	478	856	831
Benefits	26	30	186	195	335	335
Purchased Services	11	15	111	52	0	154
Supplies & Materials	0	24	62	706	450	512
Chargebacks	0	0	0	0	0	0
Capital Expenditures	7	0	999	1,026	3,766	3,651
Debt Service	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Expenditures	108	164	1,813	2,457	5,406	5,483
		56		644		26.2
		34.3				
Transfers In (Out)	0	0	4,183	0	4,183	4,183
Operating Excess (Deficit)	(\$87)	(\$87)	\$2,946	(\$1,923)	\$795	\$723
		\$0		\$4,869		253.2
		0.0				

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH			YEAR-TO-DATE			ANNUAL BUDGET	
	\$		%	\$		%	Adopted	Revised
	FY2016	FY2015	Variance	FY2016	FY2015	Variance	\$1,018	\$1,018
Levy	\$0	\$0	N/A	\$0	\$0	N/A	\$1,018	\$1,018
Interest	0	0	N/A	0	1	(1)	-	-
Tuition, Fees, Admissions	0	0	N/A	0	0	0	0	0
Other Local Revenues	0	0	N/A	0	5	(5)	0	0
State Sources	0	0	N/A	168	168	0	168	168
Federal Aids from MDE	0	0	N/A	0	0	0	0	0
Federal Direct Aids	0	0	N/A	0	0	0	0	0
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	0	0	N/A	169	174	(5)	1,187	1,187
<u>Expenditures</u>								
Salaries	5	9	41.2	41	40	(1)	84	84
Benefits	2	2	10.2	14	14	0	26	26
Purchased Services	6	30	79.6	70	107	37	20	83
Supplies & Materials	0	1	51.8	55	10	(45)	33	92
Chargebacks	0	0	N/A	0	0	(0)	0	0
Capital Expenditures	181	87	(107.7)	1,659	803	(856)	5,068	4,943
Debt Service	0	0	N/A	0	0	(0)	0	0
Other	0	0	N/A	4	5	1	8	10
Total Expenditures	194	129	(50.7)	1,844	979	(865)	5,238	5,238
Transfers In (Out)	0	0	N/A	0	0	0	0	0
Operating Excess (Deficit)	(\$194)	(\$129)	(50.6)	(\$1,675)	(\$805)	(\$870)	(\$4,051)	(\$4,051)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

Revenues	CURRENT MONTH				YEAR - TO - DATE				ANNUAL BUDGET	
	FY2016		FY2015		FY2016		FY2015		Adopted	Revised
	\$	%	\$	%	\$	%	\$	%		
Levy	\$0		\$0		\$0		\$0		\$18,010	\$18,010
Interest	0		0		407		407		0	0
Tuition, Fees, Admissions	0		0		0		0		0	0
Other Local Revenues	0		0		0		0		0	0
State Sources	169		171	(2)	1,095	(0.9)	1,244	(149)	1,960	1,960
Federal Aids from MDE	0		0		0		0		0	0
Federal Direct Aids	0		502	(502)	485	(100.0)	1,005	(520)	970	970
Local Sales	0		0		0		0		0	0
Sale of Bonds or Loans	0		0		0		0		0	0
Total Revenues	169		673	(504)	1,987	(74.8)	2,249	(262)	20,940	20,940
Expenditures										
Salaries	0		0		0		0		0	0
Benefits	0		0		0		0		0	0
Purchased Services	0		0		0		0		0	0
Supplies & Materials	0		0		0		0		0	0
Chargebacks	0		0		0		0		0	0
Capital Expenditures	0		0		0		0		0	0
Debt Service	17,552		15,677	(1,875)	22,781	(12.0)	20,603	(2,178)	20,910	22,789
Other	0		0		0		0		0	0
Total Expenditures	17,552		15,677	(1,875)	22,781	(12.0)	20,603	(2,178)	20,910	22,789
Transfers In (Out)	0		0		0		0		0	0
Operating Excess (Deficit)	(\$17,383)		(\$15,004)	(\$2,379)	(\$20,794)	(15.9)	(\$18,354)	(\$2,440)	\$29	(\$1,849)

STATEMENT OF REVENUES AND EXPENDITURES
 (IN THOUSANDS)

	CURRENT MONTH		YEAR - TO - DATE				ANNUAL BUDGET	
	\$		\$		%		Adopted	Revised
	FY2016	FY2015	FY2016	FY2015	Variance	Variance		
<u>Revenues</u>								
Levy	\$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	73	79	576	553	23	4.2	785	785
State Sources	0	0	0	0	0	N/A	0	0
Federal Aids from MDE	0	0	0	0	0	N/A	0	0
Federal Direct Aids	0	0	0	0	0	N/A	0	0
Local Sales	0	0	0	0	0	N/A	0	0
Sale of Bonds or Loans	0	0	0	0	0	N/A	0	0
Total Revenues	73	79	576	553	23	4.2	785	785
<u>Expenditures</u>								
Salaries	0	0	0	0	0	N/A	0	0
Benefits	57	52	324	304	(20)	(6.6)	700	700
Purchased Services	5	5	31	31	(0)	(1.5)	54	54
Supplies & Materials	0	0	0	0	0	N/A	0	0
Chargebacks	0	0	0	0	0	N/A	0	0
Capital Expenditures	0	0	0	0	0	N/A	0	0
Debt Service	0	0	0	0	0	N/A	0	0
Other	0	0	0	0	0	N/A	0	0
Total Expenditures	62	57	355	335	(20)	(6.1)	754	754
Transfers In (Out)	0	0	0	0	0	N/A	0	0
Operating Excess (Deficit)	\$12	\$22	\$221	\$218	\$3	1.4	\$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	\$0	\$0	\$0	\$0	\$0
Interest	0	1	(1)	0	1	(1)	4	4
Tuition, Fees, Admissions	0	370	(370)	196	370	(174)	588	588
Other Local Revenues	0	98	(98)	50	98	(48)	229	229
State Sources	0	0	0	0	0	0	0	0
Federal Aids from MDE	0	0	0	0	0	0	0	0
Federal Direct Aids	0	0	0	0	0	0	0	0
Local Sales	0	338	(338)	236	338	(102)	542	542
Sale of Bonds or Loans	0	0	0	0	0	0	0	0
Total Revenues	0	807	(807)	482	807	(325)	1,362	1,362
Expenditures								
Salaries	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0
Purchased Services	0	229	229	143	229	86	805	805
Supplies & Materials	0	238	238	179	238	59	522	522
Chargebacks	0	0	0	0	0	0	0	0
Capital Expenditures	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Other	0	12	12	13	12	(1)	35	35
Total Expenditures	0	479	479	334	479	145	1,362	1,362
Transfers In (Out)	0	0	0	0	0	0	0	0
Operating Excess (Deficit)	\$0	\$328	(\$328)	\$148	\$328	(\$180)	(\$0)	(\$0)

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES	01/31/16	06/30/15	01/31/15
Cash / Investments	\$62,694	\$76,099	\$16,882	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	3,696	21,333	2,589	Severance	184	184	203
Accounts / Interest Receivable	(909)	258	150	Nonspendable Inventory	103	103	134
Due from Other Funds	0	403	0	Nonspendable Prepays	103	103	108
Due from Other MN Districts	1,211	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	130	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	130	130	0	Desegregation	0	0	0
Inventory	184	184	195	Gifted and Talented	0	0	0
Prepays	59	103	50	Pupil Transportation Safety	0	0	0
				ECFE	268	268	212
Total Assets	<u>\$74,778</u>	<u>\$112,570</u>	<u>\$27,655</u>	Community Education	534	534	350
				Community Services	254	254	220
				Operating Capital	0	0	0
				Facilities	3,734	3,734	4,243
				Alternative facilities	1,864	1,864	1,988
				Restricted Programs	46	46	67
				Bond Refunding	47,259	47,259	0
				Endowment	1,623	1,816	1,625
				Encumbrances	0	0	0
				Severance-Insurance Prem	0	0	3,698
				Area Learning Center	435	435	22
				Designated for:			
				Textbooks	837	837	795
				Carryovers	155	155	169
				Operating Capital	0	0	0
				Referendum	0	0	0
				Undesignated	(17,823)	4,710	(19,591)
Total Liabilities	<u>\$35,017</u>	<u>\$50,083</u>	<u>\$33,412</u>	Total Fund Balance	<u>\$39,761</u>	<u>\$62,487</u>	<u>(\$5,757)</u>
				Liabilities & Fund Balance	<u>\$74,778</u>	<u>\$112,570</u>	<u>\$27,655</u>

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES			
	\$15,259	\$9,922	\$15,910	Reserved for:	01/31/16	06/30/15	01/31/15
Cash / Investments	(8,682)	8,955	(9,618)	Severance	\$0	\$0	\$0
Taxes & Credits Receivable	(1,077)	60	73	Nonspendable Inventory	90	90	79
Accounts / Interest Receivable	0	208	0	Nonspendable Prepaids	94	94	128
Due from Other Funds	1,211	1,222	0	Staff Development	103	103	108
Due from Other MN Districts	7,182	7,221	7,365	Teacher Dev & Eval	185	185	0
Due From MDE	0	2,711	0	Basic skills	0	0	0
Due From Federal thru MDE	0	114	0	Learning development	0	0	0
Due From Federal - Direct	130	130	0	Integration	0	0	0
Due from Other Governments	90	90	82	Gifted and Talented	0	0	0
Inventory	59	94	50	Pupil Transportation Safety	0	0	0
Prepaids				ECFE	0	0	0
Total Assets	\$14,172	\$30,728	\$13,862	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	0	0	3,698
				Encumbrances	0	0	0
				Area Learning Center	435	435	22
				Designated for:			
				Textbooks	0	0	0
				Carryovers	155	155	169
				Operating Capital	0	0	0
				Referendum	0	0	0
				Undesignated	1,796	3,833	(582)
Total Liabilities	\$11,314	\$25,833	\$10,240	Total Fund Balance	\$2,858	\$4,895	\$3,622
				Liabilities & Fund Balance	\$14,172	\$30,728	\$13,862

BALANCE SHEET

January 16

Transportation Fund

	ASSETS		FUND BALANCES			
	01/31/16	06/30/15	01/31/15	01/31/16	06/30/15	01/31/15
Cash / Investments	(\$3,539)	(\$2,051)	(\$2,673)			
Taxes & Credits Receivable	0	0	0	\$0	\$0	\$0
Accounts / Interest Receivable	6	38	18	0	0	3
Due from Other Funds	0	0	0	2	2	0
Due from Other MN Districts	0	0	0	0	0	0
Due From MDE	31	31	24	0	0	0
Due From Federal thru MDE	0	0	0	0	0	0
Due From Federal - Direct	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Prepays	0	2	0	0	0	0
Total Assets	(\$3,503)	(\$1,980)	(\$2,631)			
LIABILITIES						
Tax and Aid Anticipation Payable	\$0	\$0	\$0			
Accrued Interest Payable	0	0	0			
Salaries Payable	284	19	268			
Accounts Payable	10	97	184			
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	\$294	\$116	\$452			
Reserved for:						
Severance				\$0	\$0	\$0
Nonspendable Inventory				0	0	3
Nonspendable Prepays				2	2	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				(3,798)	(2,098)	(3,086)
Total Fund Balance				(\$3,797)	(\$2,096)	(\$3,083)
Liabilities & Fund Balance						
				(\$3,503)	(\$1,980)	(\$2,631)

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES	01/31/16	06/30/15	01/31/15
Cash / Investments	\$2,247	\$66	\$851	Reserved for:			
Taxes & Credits Receivable	636	636	605	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	2	6	0	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	6	6	5
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	143	311	129	Reemployment comp	0	0	0
Due From Federal thru MDE	0	120	0	Basic skills	0	0	0
Due From Federal - Direct	0	1,972	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	6	0	Pupil Transportation Safety	0	0	0
				ECFE	268	268	212
Total Assets	\$3,027	\$3,116	\$1,585	Community Education	534	534	350
				Community Services	254	254	220
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	399	446	367	Restricted Programs	46	46	67
Accounts Payable	11	89	2	Escrow Account	0	0	0
Due to Other Funds	0	282	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	1	52	47	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	1,139	1,139	1,030	Undesignated	369	0	(715)
Property tax shift	0	0	0				
Total Liabilities	\$1,550	\$2,008	\$1,446	Total Fund Balance	\$1,478	\$1,108	\$139
				Liabilities & Fund Balance	\$3,027	\$3,116	\$1,585

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES	01/31/16	06/30/15	01/31/15
Cash / Investments	\$1,737	(\$1,241)	\$389	Reserved for:	\$0	\$0	\$0
Taxes & Credits Receivable	0	0	0	Severance	0	0	0
Accounts / Interest Receivable	0	14	36	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	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>\$1,737</u>	<u>(\$1,227)</u>	<u>\$425</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	96	18	106	Restricted Programs	0	0	0
Accounts Payable	7	68	9	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	796	(2,150)	(485)
Total Liabilities	<u>\$103</u>	<u>\$86</u>	<u>\$115</u>	Total Fund Balance	<u>\$1,633</u>	<u>(\$1,313)</u>	<u>\$310</u>
				Liabilities & Fund Balance	<u>\$1,737</u>	<u>(\$1,227)</u>	<u>\$425</u>

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES	01/31/16	06/30/15	01/31/15
Cash / Investments	\$3,976	\$5,833	\$5,477	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 Prepays	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
Prepays	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	<u>\$3,993</u>	<u>\$5,849</u>	<u>\$5,494</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	6	3	6	Restricted Programs	0	0	0
Accounts Payable	65	248	62	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	(1,675)	0	(805)
Taxes Levied for Subsequent Yr.	0	0	0				
Property tax shift	0	0	0				
Total Liabilities	<u>\$70</u>	<u>\$251</u>	<u>\$68</u>	Total Fund Balance	<u>\$3,923</u>	<u>\$5,598</u>	<u>\$5,426</u>
				Liabilities & Fund Balance	<u>\$3,993</u>	<u>\$5,849</u>	<u>\$5,494</u>

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES	01/31/16	06/30/15	01/31/15
Cash / Investments	\$1,619	\$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	\$1,623	\$1,816	\$1,625	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	1,623	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	\$0	\$0	\$0	Total Fund Balance	\$1,623	\$1,816	\$1,625
				Liabilities & Fund Balance	\$1,623	\$1,816	\$1,625

BALANCE SHEET

ASSETS	01/31/16	06/30/15	01/31/15	FUND BALANCES	01/31/16	06/30/15	01/31/15
Cash / Investments	\$276	\$265	\$226	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 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	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
Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$296	\$266	\$227	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	296	75	227
Property tax shift	0	0	0	Total Fund Balance	\$296	\$75	\$227
Total Liabilities	\$0	\$191	\$0				
				Liabilities & Fund Balance	\$296	\$266	\$227

