November 14

ALL FUNDS

ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Cash / Investments	\$27,837	\$50,814	\$50,853	Reserved for:			
Taxes & Credits Receivable	6,595	21,618	5,404	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	255	105	223	Nonspendable Inventory	203	203	391
Due from Other Funds	0	165	202	Nonspendable Prepaids	134	134	97
Due from Other MN Districts	0	1,023	0	Staff Development	108	108	179
Due From MDE	7,731	7,959	11,127	Reemployment comp	0	0	0
Due From Federal thru MDE	58	1,997	0	Basic skills	0	0	231
Due From Federal - Direct	0	812	0	Learning development	0	0	0
Due from Other Governments	0	89	0	Desegregation	0	0	293
Inventory	196	203	362	Gifted and Talented	0	0	0
Prepaids	50	134	53	Pupil Transportation Safety	0	0	0
				ECFE	212	212	202
Total Assets	\$42,722	\$84,916	\$68,224	Community Education	350	350	359
				Community Services	220	220	27
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$-	\$ 22,000	\$ 22,000	Facilities	4,243	4,243	2,709
Accrued Interest Payable	0	0	0	Alternative facilities	1,988	1,988	7,145
Salaries Payable	(138)	12,130	(182)	Restricted Programs	67	67	0
Accounts Payable	346	1,554	4,709	Bond Refunding	0	0	0
Due to Other Funds	0	165	202	Endowment	1,822	1,821	1,890
Due to Other MN Districts	0	87	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Severance-Insurance Prem	3,698	3,698	3,682
Claims Payable	168	168	166	Area Learning Center	22	22	0
Deferred Revenue	598	1,060	1,517	Designated for:			
Taxes Levied for Subsequent Yr.	31,729	31,729	22,151	Textbooks	795	795	502
Property tax shift	0	(0)	(9)	Carryovers	169	169	319
				Operating Capital	0	0	69
				Referendum	0	0	0
Total Liabilities	\$32,704	\$68,892	\$50,554	Undesignated	(4,013)	1,994	(425)
				Total Fund Balance	\$10,018	\$16,024	\$17,670
				Liabilities & Fund Balance	\$42,722	\$84,916	\$68,224

BALANCE SHEET

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November 14

General Fund

ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Cash / Investments	\$18,277	\$33,960	\$41,353	Reserved for:			
Taxes & Credits Receivable	(5,612)	9,411	(4,589)	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	222	7	185	Nonspendable Inventory	79	79	106
Due from Other Funds	0	0	0	Nonspendable Prepaids	128	128	92
Due from Other MN Districts	0	1,023	0	Staff Development	108	108	179
Due From MDE	7,365	7,406	10,611	Reemployment comp	0	0	0
Due From Federal thru MDE	0	1,917	0	Basic skills	0	0	231
Due From Federal - Direct	0	114	0	Learning development	0	0	0
Due from Other Governments	0	89	0	Integration	0	0	293
Inventory	82	79	115	Gifted and Talented	0	0	0
Prepaids	50	128	53	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$20,386	\$54,134	\$47,728	Community Education	0	0	0
				Community Services	0	0	0
LIABILITIES				Operating Capital	0	0	0
Tax and Aid Anticipation Payable	\$0	\$22,000	\$22,000	Facilities	0	0	0
Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Salaries & Benefits Payable	(657)	11,590	(721)	Restricted Programs	0	0	0
Accounts Payable	8 8	640	276	Escrow Account	0	0	0
Due to Other Funds	0	114	149	Severance-Insurance Prem	3,698	3,698	3,682
Due to Other MN Districts	0	87	0	Encumbrances	0	0	0
Due to Other Governments	0	0	0	Area Learning Center	22	22	0
Claims Payable	168	168	166	Designated for:			
Deferred Revenue	33	334	596	Textbooks	0	0	0
Taxes Levied for Subsequent Yr.	10,254	10,254	4,983	Carryovers	169	169	306
Property tax shift	0	(0)	0	Operating Capital	0	0	0
				Referendum	0	0	0
Total Liabilities	\$9,886	\$45,187	\$27,449	Undesignated	6,296	4,744	15,390
				Total Fund Balance	\$10,500	\$8,947	\$20,279

BALANCE SHEET

Liabilities & Fund Balance

\$20,386 \$54,134 \$47,728

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BALANCE SHEET

Duluth Public Schools - ISD #709 November 14 Food Service Fund

ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Cash / Investments	\$871	\$993	\$995	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	5	0	5	Nonspendable Inventory	121	121	100
Due from Other Funds	0	0	0	Nonspendable Prepaids	1	1	1
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	58	58	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	114	121	71	Gifted and Talented	0	0	0
Prepaids	0	1	0	Pupil Transportation Safety	0	0	0
				ECFE	0	0	0
Total Assets	\$1,048	\$1,173	\$1,071	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	66	20	67	Restricted Programs	0	0	0
Accounts Payable	15	73	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	845	957	903
Property tax shift	0	0	0				
				Total Fund Balance	\$967	\$1,080	\$1,004
Total Liabilities	\$81	\$93	\$67				

Liabilities & Fund Balance

\$1,048 \$1,173 \$1,071

November 14

Transportation Fund

Cash / Investments (\$2,079) (\$1,649) (\$1,930) Reserved for: Taxes & Credits Receivable 0 0 0 Severance \$0 \$0 \$0 Accounts / Interest Receivable 12 78 20 Nonspendable Inventory 3 3 3 Due from Other Funds 0 0 0 Nonspendable Prepaids 0 0 0 Due from Other FUNDE 24 24 48 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 Desgregation 0 0 0 Inventory (0) 3 (4) Gitted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Inventory (0) 3 (1,81,866) Community Education 0 0 0 0 </th <th>ASSETS</th> <th>11/30/14</th> <th>06/30/14</th> <th>11/30/13</th> <th>FUND BALANCES</th> <th>11/30/14</th> <th>06/30/14</th> <th>11/30/13</th>	ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Accounts / Interest Receivable 12 78 20 Nonspendable Inventory 3 3 3 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 24 24 48 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) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Services 0 0 0 Accrued Interest Payable 153 222 2 Escret 0	Cash / Investments	(\$2,079)	(\$1,649)	(\$1,930)	Reserved for:			
Due from Other Funds 0 0 Nonspendable Prepaids 0 0 0 Due from Other MN Districts 0 0 0 Staff Development 0 0 0 Due From MDE 24 24 48 Reemployment comp 0 0 0 Due From Federal + Direct 0 0 0 Basic skills 0 0 0 Due from Other Governments 0 0 0 Learning development 0 0 0 Inventory (0) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES Community Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 </td <td>Taxes & Credits Receivable</td> <td>0</td> <td>0</td> <td>0</td> <td>Severance</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>	Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Due from Other MN Districts 0 0 Staff Development 0 0 0 Due From MDE 24 24 48 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) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 Accrued Interest Payable 0 0 0 Alternative facilities 0 0 0 Salaries Payable 144 32 151 Restricted Programs 0 0	Accounts / Interest Receivable	12	78	20	Nonspendable Inventory	3	3	3
Due From MDE 24 24 48 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) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Services 0 0 0 LIABILITIES Community Services 0 0 0 0 Tax and Aid Anticipation Payable \$0 \$0 \$0 Alternative facilities 0 0 0 Accrued Interest Payable 153 222 2 Escrow Account 0 0	Due from Other Funds	0	0	0	Nonspendable Prepaids	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) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES Community Services 0<	Due from Other MN Districts	0	0	0	Staff Development	0	0	0
Due From Federal - Direct 0 0 Learning development 0 0 0 Due from Other Governments 0 0 0 Desegregation 0 0 0 Inventory (0) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES Community Services 0 0 0 0 0 Accound Interest Payable 0 0 0 Alternative facilities 0 0 0 Salaries Payable 153 222 2 Escrow Account 0 0 0 Due to Other Funds 0 0 0 Encumbrances 0 0 0 Due to Other Funds 0 0 0 Encumbrances 0 0 0	Due From MDE	24	24	48	Reemployment comp	0	0	0
Due from Other Governments 0 0 0 Desegregation 0 0 0 Inventory (0) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES Community Education 0 0 0 0 Tax and Aid Anticipation Payable \$0 \$0 \$0 Community Education 0 0 0 Accrued Interest Payable 0 0 0 Alternative facilities 0 0 0 Accounts Payable 153 2222 2 Escrow Account 0 0 0 Due to Other Funds 0 0 0 Endowment 0 0 0 Due to Other Governments 0 0 0 Endowment 0 0 0	Due From Federal thru MDE	0	0	0	Basic skills	0	0	0
Inventory (0) 3 (4) Gifted and Talented 0 0 0 Prepaids 0 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES Community Services 0 0 0 0 0 Tax and Aid Anticipation Payable \$0 \$0 \$0 O O 0	Due From Federal - Direct	0	0	0	Learning development	0	0	0
Prepaids 0 0 0 Pupil Transportation Safety 0 0 0 Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES (\$2,043) (\$1,544) (\$1,866) Community Services 0 0 0 LIABILITIES 50 \$0 \$0 Operating Capital 0 0 0 Accrued Interest Payable 0 0 0 Alternative facilities 0 0 0 Accounts Payable 153 222 2 Escrow Account 0 0 0 Due to Other Funds 0 0 0 Endowment 0 0 0 Due to Other Governments 0 0 0 Designated for: Claims Payable 0<	Due from Other Governments	0	0	0	Desegregation	0	0	0
Total Assets (\$2,043) (\$1,544) (\$1,866) ECFE 0 0 0 LIABILITIES Community Services 0	Inventory	(0)	3	(4)	Gifted and Talented	0	0	0
Total Assets (\$2,043) (\$1,544) (\$1,866) Community Education 0 0 0 LIABILITIES Community Services 0	Prepaids	0	0	0	Pupil Transportation Safety	0	0	0
LIABILITIES Community Services 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 32 151 Restricted Programs 0 0 0 Accounts Payable 153 222 2 Escrow Account 0 0 0 Due to Other Funds 0 0 0 Endowment 0 0 0 0 Due to Other MN Districts 0 0 0 Encumbrances 0 0 0 0 Due to Other Governments 0 0 0 Designated for: Claims Payable 0					ECFE	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 32 151 Restricted Programs 0 0 0 Accounts Payable 153 222 2 Escrow Account 0 0 0 Due to Other Funds 0 0 0 Endowment 0 0 0 0 Due to Other Governments 0 0 0 Designated for:	Total Assets	(\$2,043)	(\$1,544)	(\$1,866)	Community Education	0	0	0
Tax and Aid Anticipation Payable\$0\$0\$0Facilities000Accrued Interest Payable000Alternative facilities000Salaries Payable14432151Restricted Programs000Accounts Payable1532222Escrow Account000Due to Other Funds000Endowment000Due to Other MN Districts000Encumbrances000Due to Other Governments000Designated for:					Community Services	0	0	0
Accrued Interest Payable000Alternative facilities000Salaries Payable14432151Restricted Programs000Accounts Payable1532222Escrow Account000Due to Other Funds000Endowment000Due to Other MN Districts000Encumbrances000Due to Other Governments000Designated for:	LIABILITIES				Operating Capital	0	0	0
Salaries Payable 144 32 151 Restricted Programs 0 0 0 Accounts Payable 153 222 2 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:	Tax and Aid Anticipation Payable	\$0	\$0	\$0	Facilities	0	0	0
Accounts Payable 153 222 2 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:	Accrued Interest Payable	0	0	0	Alternative facilities	0	0	0
Due to Other Funds0000Endowment000Due to Other MN Districts000Encumbrances0000Due to Other Governments000Designated for:Claims Payable0000Textbooks0000Deferred Revenue000Operating Capital0000Taxes Levied for Subsequent Yr.000Undesignated(2,344)(1,801)(2,022)Property tax shift0000	Salaries Payable	144	32	151	Restricted Programs	0	0	0
Due to Other MN Districts000Encumbrances000Due to Other Governments000Designated for:Claims Payable0000Textbooks0000Deferred Revenue0000Operating Capital0000Taxes Levied for Subsequent Yr.0000Undesignated(2,344)(1,801)(2,022)Property tax shift0000-Total Fund Balance(\$2,341)(\$1,798)(\$2,019)	Accounts Payable	153	222	2	Escrow Account	0	0	0
Due to Other Governments000Designated for:Claims Payable000Textbooks00Deferred Revenue000Operating Capital00Taxes Levied for Subsequent Yr.000Undesignated(2,344)(1,801)(2,022)Property tax shift000Total Fund Balance(\$2,341)(\$1,798)(\$2,019)	Due to Other Funds	0	0	0	Endowment	0	0	0
Claims Payable000Textbooks000Deferred Revenue0000Operating Capital000Taxes Levied for Subsequent Yr.0000Undesignated(2,344)(1,801)(2,022)Property tax shift0000Total Fund Balance(\$2,341)(\$1,798)(\$2,019)	Due to Other MN Districts	0	0	0	Encumbrances	0	0	0
Deferred Revenue0000Operating Capital000Taxes Levied for Subsequent Yr.0000Undesignated(2,344)(1,801)(2,022)Property tax shift0000Total Fund Balance(\$2,341)(\$1,798)(\$2,019)	Due to Other Governments	0	0	0	Designated for:			
Taxes Levied for Subsequent Yr. 0	Claims Payable	0	0	0	Textbooks	0	0	0
Property tax shift 0 0 0 Total Fund Balance (\$2,341) (\$1,798) (\$2,019)	Deferred Revenue	0	0	0	Operating Capital	0	0	0
Total Fund Balance (\$2,341) (\$1,798) (\$2,019)	Taxes Levied for Subsequent Yr.	0	0	0	Undesignated	(2,344)	(1,801)	(2,022)
	Property tax shift	0	0	0				
Total Liabilities \$298 \$254 \$153					Total Fund Balance	(\$2,341)	(\$1,798)	(\$2,019)
	Total Liabilities	\$298	\$254	\$153				

BALANCE SHEET

Liabilities & Fund Balance

(\$2,043) (\$1,544) (\$1,866)

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November 14

Community Service Fund

ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Cash / Investments	\$350	\$974	(\$255)	Reserved for:			
Taxes & Credits Receivable	605	605	636	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	0	4	1	Nonspendable Inventory	0	0	0
Due from Other Funds	0	0	0	Nonspendable Prepaids	5	5	4
Due from Other MN Districts	0	0	0	Staff development	0	0	0
Due From MDE	129	315	188	Reemployment comp	0	0	0
Due From Federal thru MDE	0	22	0	Basic skills	0	0	0
Due From Federal - Direct	0	697	0	Learning development	0	0	0
Due from Other Governments	0	0	0	Desegregation	0	0	0
Inventory	(0)	0	(2)	Gifted and Talented	0	0	0
Prepaids	0	5	0	Pupil Transportation Safety	0	0	0
				ECFE	212	212	202
Total Assets	\$1,083	\$2,622	\$568	Community Education	350	350	359
				Community Services	220	220	27
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	222	446	242	Restricted Programs	67	67	0
Accounts Payable	8	116	0	Escrow Account	0	0	0
Due to Other Funds	0	51	53	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	47	125	61	Operating Capital	0	0	0
Taxes Levied for Subsequent Yr.	1,030	1,030	575	Undesignated	(1,078)	0	(946)
Property tax shift	0	0	(9)				
				Total Fund Balance	(\$224)	\$854	(\$354)
Total Liabilities	\$1,307	\$1,768	\$922				

BALANCE SHEET

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Liabilities & Fund Balance \$1,083 \$2,62

\$2,622 \$568

November 14

Capital Expenditures

ASSETS 11/30/14 06/30/14 **FUND BALANCES** 11/30/14 11/30/13 06/30/14 11/30/13 (\$8,555) Cash / Investments (\$5,862) (\$4,034)Reserved for: \$0 Taxes & Credits Receivable \$0 \$0 0 0 0 Severance Nonspendable Inventory Accounts / Interest Receivable 0 0 2 0 0 182 Nonspendable Prepaids Due from Other Funds 0 0 0 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 Learning development 0 0 0 0 0 0 Due from Other Governments 0 0 0 0 Desegregation 0 0 Gifted and Talented Inventory 0 0 182 0 0 0 Prepaids Pupil Transportation Safety 0 0 0 0 0 0 ECFE 0 0 0 (\$5,862) (\$4,034) (\$8,371) **Community Education** 0 **Total Assets** 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 82 34 **Restricted Programs** 0 0 0 73 **Accounts Payable** 2 0 0 0 0 45 Escrow Account Due to Other Funds 0 0 0 Endowment 0 0 0 0 0 0 0 Due to Other MN Districts Encumbrances 0 0 Due to Other Governments 0 0 Designated for: 0 **Claims Payable** 0 0 0 Textbooks 795 795 502 School Carryover **Deferred Revenue** 0 0 182 0 0 13 Taxes Levied for Subsequent Yr. **Operating Capital** 0 0 0 0 0 69 Property tax shift 0 0 0 Undesignated (4,908)(9,394)(6,740)\$82 \$79 \$257 Total Fund Balance (\$5,945) (\$4,113)(\$8,628) **Total Liabilities**

BALANCE SHEET

Liabilities & Fund Balance

(\$5,862) (\$4,034) (\$8,371)

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BALANCE SHEET

Building Construction Fund

November 14

ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Cash / Investments	\$5,657	\$6,611	\$7,417	Reserved for:			
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	23	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	\$5,674	\$6,628	\$7,440	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	4,243	4,243	2,709
Accrued Interest Payable	0	0	0	Alternative facilities	1,988	1,988	7,145
Salaries Payable	4	7	6	Restricted Programs	0	0	0
Accounts Payable	15	390	4,300	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				
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	(577)	0	(6,720)
Property tax shift	0	0	0	5	, , , , , , , , , , , , , , , , , , ,		
				Total Fund Balance	\$5,655	\$6,231	\$3,134
Total Liabilities	\$19	\$397	\$4,306				
				Liphilition & Fund Delense	¢E 674	¢c coo	¢7 440

Liabilities & Fund Balance

\$5,674 \$6,628 \$7,440

November 14

Debt Service Fund

06/30/14 11/30/13 ASSETS 11/30/14 06/30/14 11/30/13 FUND BALANCES 11/30/14 \$7,556 \$11,079 \$8,955 Cash / Investments Reserved for: \$0 Taxes & Credits Receivable 11.602 11.602 9.357 Severance \$0 \$0 Nonspendable Inventory Accounts / Interest Receivable 0 0 0 0 0 0 Nonspendable Prepaids Due from Other Funds 0 0 0 0 0 0 Staff Development Due from Other MN Districts 0 0 0 0 0 0 Due From MDE 196 196 257 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 0 Due from Other Governments 0 0 Desegregation 0 0 0 Gifted and Talented Inventory 0 0 0 0 0 0 Prepaids 0 0 0 **Pupil Transportation Safety** 0 0 0 ECFE 0 0 0 \$19.354 \$22.876 \$18.569 **Community Education Total Assets** 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 Alternative facilities 0 0 0 0 Salaries Payable 0 0 **Restricted Programs** 0 0 0 0 **Accounts Payable** 0 2 129 Escrow Account 0 0 0 Due to Other Funds 0 Bond Refundings 0 0 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 Textbooks 0 0 0 0 **Deferred Revenue** 518 518 688 **Operating Capital** 0 0 0 16,593 Taxes Levied for Subsequent Yr. 20,446 20,446 Undesignated (1.611)1,910 1,159 Property tax shift 0 0 0 (\$1,611) \$1,910 Total Fund Balance \$1,159 **Total Liabilities** \$20,964 \$20,966 \$17,410

BAI ANCE SHEET

Liabilities & Fund Balance \$19,354

\$22,876 \$18,569

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November 14

Trust & Agency Funds

ASSETS	11/30/14	06/30/14	11/30/13	FUND BALANCES	11/30/14	06/30/14	11/30/13
Cash / Investments	\$1,807	\$1,641	\$1,679	Reserved for:			
Taxes & Credits Receivable	0	0	0	Severance	\$0	\$0	\$0
Accounts / Interest Receivable	15	15	9	Nonspendable Inventory	0	0	0
Due from Other Funds	0	165	202	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	\$1,822	\$1,821	\$1,890	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	1,822	1,821	1,890
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 Fund Balance	\$1,822	\$1,821	\$1,890
Total Liabilities	\$0	\$0	\$0				

Liabilities & Fund Balance \$1,822 \$1,821 \$1,890

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BALANCE SHEET

November 14

Dental Internal Service Fund

ASSETS 11/30/14 06/30/14 **FUND BALANCES** 11/30/14 11/30/13 06/30/14 11/30/13 \$178 \$156 Cash / Investments \$100 Reserved for: \$0 \$0 Taxes & Credits Receivable 0 0 Severance \$0 0 Nonspendable Inventory Accounts / Interest Receivable 1 1 1 0 0 0 Due from Other Funds 0 0 Nonspendable Prepaids 0 0 0 0 Due from Other MN Districts 0 0 0 Staff Development 0 0 0 Reemployment comp Due From MDE 0 0 0 0 0 0 Due From Federal thru MDE 0 0 0 Reemployment comp 0 0 0 Due From Federal - Direct Learning development 0 0 0 0 0 0 Due from Other Governments 0 0 0 0 Desegregation 0 0 Gifted and Talented Inventory 0 0 0 0 0 0 **Pupil Transportation Safety** Prepaids 0 0 0 0 0 0 ECFE 0 0 0 \$179 \$157 \$101 **Community Education Total Assets** 0 0 0 **Community Services** 0 0 0 LIABILITIES **Operating Capital** 0 0 0 Tax and Aid Anticipation Payable Facilities \$0 \$0 \$0 0 0 0 Accrued Interest Payable 0 0 0 Alternative facilities 0 0 0 Salaries Payable 0 0 **Restricted Programs** 0 0 0 0 **Accounts Payable** 67 67 0 0 0 Escrow Account 0 Due to Other Funds 0 0 0 Endowment 0 0 0 0 0 0 Due to Other MN Districts 0 Encumbrances 0 0 Due to Other Governments 0 Designated for: 0 0 **Claims Payable** 0 0 0 Textbooks 0 0 0 **Deferred Revenue** 0 82 (10)**Operating Capital** 0 0 0 Taxes Levied for Subsequent Yr. Undesignated 0 0 0 112 9 111 Property tax shift 0 0 0 \$112 \$9 \$111 Total Fund Balance **Total Liabilities** \$67 \$148 (\$10)

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Student Activities

ASSETS 11/30/14 06/30/14 **FUND BALANCES** 11/30/14 11/30/13 06/30/14 11/30/13 Cash / Investments \$1,083 \$1,083 \$1,094 Reserved for: \$0 \$0 Taxes & Credits Receivable 0 0 Severance \$0 0 Nonspendable Inventory Accounts / Interest Receivable 0 0 0 0 0 0 Due from Other Funds 0 0 Nonspendable Prepaids 0 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 Learning development 0 0 0 0 0 0 Due from Other Governments 0 0 0 0 Desegregation 0 0 Gifted and Talented Inventory 0 0 0 0 0 0 Prepaids Pupil Transportation Safety 0 0 0 0 0 0 ECFE 0 0 0 \$1,083 \$1,094 **Community Education** 0 **Total Assets** \$1,083 0 0 **Community Services** 0 0 0 LIABILITIES **Operating Capital** 0 0 0 Tax and Aid Anticipation Payable Facilities \$0 \$0 \$0 0 0 0 Accrued Interest Payable 0 0 0 Alternative facilities 0 0 0 Salaries Payable 0 0 **Restricted Programs** 0 0 0 0 **Accounts Payable** 0 0 0 0 0 Escrow Account 0 Due to Other Funds 0 0 0 Endowment 0 0 0 0 0 0 0 Due to Other MN Districts Encumbrances 0 0 Due to Other Governments 0 Designated for: 0 0 **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 Undesignated 1,094 0 0 1.083 1,083 Property tax shift 0 0 0 **Total Fund Balance** \$1.083 \$1.083 \$1.094 **Total Liabilities** \$0 \$0 \$0

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Liabilities & Fund Balance \$1,083 \$1,083 \$1,094